Merrill Lynch Realty

Relocation Management Division

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A STUDY OF EMPLOYEE RELOCATION POLICIES AMONG MAJOR U.S. CORPORATIONS

1989

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Introduction

This 1989 report contains results of the seventeenth annual Study of Employee Relocation Policies Among Major U.S. Corporations sponsored by Merrill Lynch Relocation Management. This year's survey actually recounts 1988 relocation policies. It was conducted during the first quarter of 1989 by Hagen Marketing Research Inc. Most of the questions in this survey are identical to those asked in last year's survey. Year-to-year comparisons have been made for select questions which have been retained for a number of years.

When comparing the statistical data from year to year, note that the same companies have not responded to the survey each time. However, year to year comparisons can be made with validity as each year's sample of companies is of significant size (over 600 companies) and was derived from a homogeneous base of the largest firms in the United States.

Study Procedure

Respondents for this survey were selected from among firms in *Fortune* magazine's top industrial companies plus firms in *Fortune's* lists of top non-industrial firms. More than 50% of the firms interviewed also participated in previous years.

All interviews for this study were conducted by long distance telephone. Prior to conducting the full-scale study, questions were carefully pre-tested to ensure accurate results. Individuals interviewed were those who had primary responsibility for the administration of their company's policy regarding the relocation of employees. A total of 614 interviews were conducted between January 9 and February 10, 1989.

Study Objectives

The objective of this survey was to obtain information concerning employee relocation policies of major U.S. corporations in order to help those individuals responsible for establishing, implementing and managing their companies' policies. Because of the sampling methods used, the results are reflective of the largest companies within each industry group, not the entire industry.

The survey reflects responses to many questions which cover two general areas:

1) General Relocation Activity
The objective was to create a base of information on transfer activity. This data serves as a point of reference from which later, more detailed information can be evaluated. In addition, current relocation policy and contemplated changes to policy were surveyed.

2) Relocation Policy and Benefit Trends
The objective was to identify, within specific categories, types of policy provisions which companies offer in order to facilitate relocation. Certain results of policy implementation are measured with regard to effectiveness and cost. Examples of policy provisions which were surveyed include: new hire benefits, spouse assistance and group moves

Report Presentation

The results of this study have been analyzed by 1) industry type and 2) number of relocated homeowners, so comparisons can easily be made.

The years at the top of a chart represent the policy year (versus the year of the survey, i.e., the 1989 survey reports on 1988 policies).

The Industry Groups are determined by the *Fortune* magazine ranking and/or standard industrial classification codes as listed in Dun & Bradstreet. The "All Other" category includes companies classified as glass manufacturing, furniture manufacturing, health services, construction services, advertising agencies, government agencies, etc.

Due to the difference in samples from one year to another, minor variations in the number of firms in each category may be expected. Listed below are the number of policy survey respondents according to industry (Chart 1) and transfer volume (Chart 2) for the past five years:

Chart 1 Number Of Firms Interviewed

	Industry Group				
	1988	**1987**	**1986**	**1985**	**1984**
Petroleum, Gas	28	23	22	24	27
Food Manufacturing, Distribution	45	40	42	50	47
Metals Manufacturing	12	18	20	13	19
Mining	4	6	5	12	4
Industrial Machinery, Equipment	47	54	59	51	63
Banking, Finance, Accounting, Insurance	85	84	89	83	69
Diversified Financial Services	20	27	25	21	24
Retailing, Wholesaling	51	43	44	38	26
Transportation	26	28	30	27	21
Public Utilities, Communication	44	48	40	31	32
Aeronautics, Space, Electronics	24	26	24	24	11
Computers, Calculators, Business Machines	13	16	15	20	18
Chemicals, Plastics	31	36	31	34	42
Pharmaceuticals, Cosmetics	22	18	20	21	25
Hardware, Appliances, Housewares	15	16	15	22	29
Wood, Paper	20	23	24	18	18
Rubber, Rubber Products	11	6	10	10	10
Textiles, Clothing, Carpeting	7	7	11	18	19
Publishing, Printing	12	17	11	10	17
Automotive Manufacturing	17	15	12	15	17
All Other	80	62	57	64	66
Total Firms Interviewed	614	613	606	606	604

Chart 2 Number Of Firms Interviewed

	Number of Transferred Homeowners				
	1988	**1987**	**1986**	**1985**	**1984**
Under 25	220	219	209	201	243
25 - 49	116	102	121	120	101
50 - 99	105	134	114	128	105
100 - 249	96	93	91	96	95
250 - 499	46	41	41	26	34
500 or More	26	21	22	26	21
Not Stated or Unknown	5	3	8	9	5
Total Firms Interviewed	614	613	606	606	604

1988 Transfer Activity

Firms interviewed in this year's survey transferred an average of 203 employees in 1988. This figure includes both homeowners and renters but excludes any new hires who may have been transferred. This figure is up considerably in comparison to the numbers reported by the companies surveyed in the past three years (191 in 1987, 179 in 1986, and 183 in 1985).

Chart 3 shows that companies transferring the most employees in 1988 were in Computers, Calculators, Business Machines (an average of 1,041); Hardware, Appliances, Housewares (500); Transportation (292); Retailing, Wholesaling (283); and firms in the All Other category (254). Companies transferring the fewest number of employees were in Metals Manufacturing (28); Mining (55); Publishing, Printing (65); and Industrial Machinery, Equipment (66).

Chart 3 also shows the transfer experience of firms interviewed in this year's survey for 1988 compared with 1987.

Chart 3 Average Number Of Employees Transferred by the Same Specific Companies Both in 1988 and 1987*

	1988	1987	% Change
Wood, Paper	123	105	+17
All Other	254	217	+17
Petroleum, Gas	229	200	+14
Metals Manufacturing	28	25	+12
Publishing, Printing	65	58	+12
Automotive Manufacturing	152	138	+10
Aeronautics, Space, Electronics	181	166	+9
Chemicals, Plastics	170	160	+6
Textiles, Clothing, Carpeting	99	94	+5
Food Preparation, Distribution	34	128	+5
Mining	55	54	+2
Industrial Machinery, Equipmen	66	65	+2
Public Utilities, Communication	250	255	-2
Retailing, Wholesaling	283	289	-2
Computers, Calculators, Business Machines	1,041	1,080	-4
Banking, Finance, Accounting, Insurance	111	117	-5
Hardware, Appliances, Housewares	500	528	-6
Rubber, Rubber Products	137	158	-13
Diversified Financial Services	101	128	-21
Pharmaceuticals, Cosmetics	215	275	-22
Transportation	292	386	-24

* Comparisons are for this year's participants, not between this year's and last year's participants.

As can be seen, a few industries report considerable gains. For example, companies in Wood, Paper increased their transfer activity by 17%; while those in All Other Industries were also up 17%; activity in Petroleum, Gas was up 14%; those in Metals Manufacturing were up 12%; and activity in Publishing, Printing was up 12% over 1987. Industries reporting major declines include Transportation (off 24%); Pharmaceuticals, Cosmetics (off 22%); and Diversified Financial Services (off 21%).

Expectations for 1989

Looking ahead to 1989, 61% of the companies surveyed expect their transfer situation to remain about the same as in 1988. Sixteen percent of the companies surveyed said they will have an increase in 1989 and 23% expect to have a decrease.

As can be seen, a few industries report considerable gains. For example, companies in Wood, Paper increased their transfer activity by 17%; while those in All Other Industries were also up 17%; activity in Petroleum, Gas was up 14%; those in Metals Manufacturing were up 12%; and activity in Publishing, Printing was up 12% over 1987. Industries reporting major declines include Transportation (off 24%); Pharmaceuticals, Cosmetics (off 22%); and Diversified Financial Services (off 21%).

Expectations for 1989

Looking ahead to 1989, 61% of the companies surveyed expect their transfer situation to remain about the same as in 1988. Sixteen percent of the companies surveyed said they will have an increase in 1989 and 23% expect to have a decrease.

Homeowner Transfers

For companies interviewed in this survey, an average of 120 employees or 59% of the total employees transferred were homeowners. As seen in Chart 4, this year's percentage is at the same level as it has been in comparison to the companies surveyed in previous years.

Chart 4 Homeowner Transfers as Percent of Total Transfers by Year According to Comparable Companies Surveyed Each Year

	1988	1987	1986	1985	1984	1983	1982	1981	1980
Average Total Transfers	203	191	179	183	188	140	132	140	124
Average Homeowner Transfers	120	112	106	103	107	82	79	80	82
% of Total Transferees Who Were Homeowners	59%	59%	59%	56%	57%	59%	60%	57%	66%
Total Firms Interviewed	614	613	606	606	604	607	608	609	605

The relationship between homeowner transfers and total transfers, however, varies widely by industry. As can be seen in Chart 5, of the companies surveyed, those transferring the highest proportion of homeowners are in Metals Manufacturing (89% of their total transfers are homeowners); Automotive Manufacturing (79%); and Industrial Machinery, Equipment (77%). Companies transferring the lowest proportion of homeowners are in Retailing, Wholesaling (42%); Hardware, Appliances, Housewares (45%); and Publishing, Printing (also 45%).

Chart 5 Homeowner Transfers as a Percent of Total Transfers

	1988 Surveyed Average Total Transfers	1988 Surveyed Average Homeowner Transfers	1988 Surveyed Percent Homeowners
Industry Group Metals Manufacturing	28	25	89%
Automotive Manufacturing	152	120	79%
Industrial Machinery, Equipment	66	51	77%
Computers, Calculators, Business Machines	1,041	777	75%
Rubber, Rubber Products	137	97	71%
Transportation	292	203	70%
Chemicals, Plastics	170	118	69%
Pharmaceuticals, Cosmetics	215	149	69%
Petroleum, Gas	229	156	68%
Wood, Paper	123	81	66%
Food Preparation, Distribution	134	84	63%
Mining	55	34	62%
Public Utilities, Communication	250	151	60%
Aeronautics, Space, Electronics	181	103	57%
Textiles, Clothing, Carpeting	99	55	56%
Banking, Finance, Accounting, Insurance	111	58	52%
All Other	254	130	51%
Diversified Financial Services	101	51	50%
Publishing, Printing	65	29	45%
Hardware, Appliances, Housewares	500	227	45%
Retailing, Wholesaling	283	119	42%
All Companies	203	120	59%

Formal Relocation Policies

Almost all companies interviewed (97%) have a formal, written relocation policy. Of interest is that revisions to relocation policies are generally occurring on an ongoing basis. Forty-seven percent of all the interviewed companies with a formal policy have revised it in some way within the last year and 76% of all the interviewed companies have revised their formal policy within the last two years. Thirty-six percent of all the interviewed companies with recently revised policies surveyed their employees to gather information for these changes.

Changes in Corporate Relocation Policy

Chart 6 shows that 25% of all firms surveyed made significant changes in their relocation policy in 1988. This is up from last year's surveyed companies' figure of 24% which made significant changes; (21% for 1986's sampling and 15% for 1985's sampling). Thirty-four percent of all companies surveyed said they planned to make significant changes to their relocation policy in 1989. This is also up considerably from the percentage of comparable surveyed companies planning significant changes in the past three surveys. As the number of homeowner relocations increase, so does the percentage of companies making and anticipating significant changes to their policy.

Chart 6 Percent of Surveyed Companies Making and Planning Significant Changes to Relocation Policy

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Made Significant Changes to Policy	25%	20%	21%	23%	33%	39%
Plan SignificantChanges to Policy	34%	28%	34%	32%	41%	49%
Total Firms Interviewed	614	220	116	105	96	72

Of the 25% of surveyed companies which made significant changes to their policy in 1988, 12% offered or increased their guarantee against loss; 10% offered or increased their cost-of-living allowance; and 10% offered or increased incentives for employees to sell homes on their own. Other significant changes to policies included 9% who offered or liberalized their home marketing assistance program; 9% who offered or increased miscellaneous expense allowances; and 9% who offered or liberalized reimbursements for tax liability. Fourteen percent of surveyed companies which made significant changes developed a more limited policy. This compares with 22% with more limited policies as reported by last year's surveyed companies, and 19% with more limited policies according to 1986's sampling.

The top anticipated changes for next year according to the surveyed companies which plan to significantly change their policy are: home marketing assistance (11%), spouse assistance (10%), and incentives for employees to sell homes on their own, guarantee against loss, cost of living allowance, miscellaneous move allowance (each 9%).

Exception Areas

Seventy-eight percent of all companies interviewed said they made exceptions to their overall relocation policy in 1988. This was up considerably from the 69% of the comparable companies surveyed last year who reported making exceptions to their overall policy. Sixty-one percent of all companies surveyed said they provided time extensions on temporary living (up from last year's sampling response of 59%). Further, 44% of all of these surveyed companies granted extensions to the marketing time on old homes (up from last year's corporate sampling figure of 38%), 34% increased benefits to new hires (up from last year's sampling figure of 27%), 33% provided loss protection on the old home (up from last year's sampling figure of 29%), 28% gave time extensions on duplicate house carrying expenses (up from last year's sampling figure of 27%), and 26% offered bridge loans (up from last year's sampling figure of 21%). Only 4% of all companies gave time extensions on MIDA payments (the same as last year's sampling figure).

International Transfers

As seen in Chart 7, of all companies surveyed, 48% transfer employees internationally. This represents a slight decrease from last year's comparable corporate sampling response of 51%. According to the responses of the representative companies interviewed, those companies with a greater number of transferred homeowners are much more likely to transfer internationally. Surveyed top international movers are: Business Machines (85% of the firms transfer an average of 11 employees annually), Pharmaceuticals, Cosmetics (77% transfer an average of 25 employees), Industrial Machinery, Equipment (72% transfer an average of 12 employees), and Aeronautics, Space, Electronics (71% transfer an average of 23 employees).

Chart 7 Surveyed Companies with International Transfers

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Percent of Companies With International Transfers	48%	33%	39%	58%	67%	74%
Average Number of International Transfers Per Company	22	6	8	14	20	71
Percent of Companies With Separate International Policy	41%	36%	27%	32%	50%	56%
Total Firms Interviewed	614	220	116	105	96	72

Of the surveyed companies that transfer employees internationally, 50% transfer fewer than five employees annually and 65% transfer fewer than ten employees. The average surveyed company has 22 international transfers per year. This may explain why only 41% of the surveyed companies with international transfers have a separate relocation policy for these employees and 9% have no formal policy at all for international transfers.

Use of Relocation Management Firms

Of all companies surveyed, 74% said they currently use a relocation management firm for one or more services. This was the same as the surveyed percent reporting using relocation management firms last year. Respondents reported working with relocation management firms most often for: third-party purchase of home (96%), homefinding (61%), consulting (51%), equity loans (44%), and group move assistance (35%).

Policy for Selling a Transferred Employee's Home

Ninety-eight percent of all companies surveyed provide relocating employees with some form of assistance in selling their former living quarters. Chart 8 shows that 62% of all companies surveyed employ an outside relocation management firm or bank which offers to purchase the employee's home; 21% have a policy whereby the employee arranges for the sale of the home but is reimbursed for some or all of the home sale expense; and 14% have an in-house purchase program.

The percentage of surveyed companies using a relocation management firm to purchase the transferred employee's home has leveled off after several years of significant increases per the responses of comparable surveyed companies in the late 1970s and early 1980s. During the same period, the percentage of surveyed companies with direct reimbursement programs declined significantly but has stabilized in recent years at the 20% level.

Prior to 1985, the more employees that a surveyed company relocated, the more likely that company was to use a relocation firm to purchase the transferred employee's former home. For the last few years, however, the only surveyed companies not using relocation management firms to a significant degree are those which transferred less than 25 homeowners. Among this group of surveyed companies, only 51% reported using an outside firm. On the other hand, among those surveyed companies relocating more than 25 homeowners per year, the percentage using an outside firm is at or near the 70% level.

Chart 8 Policy for Selling Former Living Quarters

		No. of Transferred Homeowners				
Policy Reported	**Total Firms**	**Under 25**	**25-49**	**50-99**	**100-249**	**250 or More**
The company employs an outside firm which offers to purchase the employee's home	62%	51%	66%	71%	70%	68%
The company offers to purchase the employee's home	14%	11%	16%	15%	13%	20%
The employee must arrange for the sale of the home but is reimbursed for some or all homesale expense	21%	33%	17%	12%	17%	10%
The employee is not given any assistance or reimbursement	2%	5%	0%	1%	1%	2%
Other policies	*	1%	1%	0%	0%	0%
Total Firms Interviewed	614	220	116	105	96	72
Total	100%	100%	100%	100%	100%	100%

* Less than one-half of one percent.

Inventory Time

Companies surveyed with in-house or third-party programs for purchasing transferred employees' homes were asked about the length of time these homes were in inventory in 1988. As seen in Chart 9, 23% of the firms responding to this question said the average time a home was in inventory was less than ninety days, 25% said the average inventory period was between 90 and 119 days, 24% said between 120 and 149 days, and 28% said 150 days or more. The average home in the sample remained unsold for a period of 118 days, as seen in Chart 9A. This is down slightly from the 119 day inventory period reported by last year's sample but down significantly from the 129 day inventory period reported by the 1986 sample and the 137 day period reported by the 1985 sample.

Chart 9 Average Inventory Days

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Less Than 90 Days	23%	24%	23%	24%	20%	20%
90 - 119 Days	25%	20%	28%	32%	28%	24%
120 - 149 Days	24%	23%	26%	21%	26%	30%
150 Days or More	28%	33%	24%	24%	26%	26%
Total Firms Interviewed	614	220	116	105	96	72

Chart 9A

	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Average Number of Days In Inventory	118	126	114	115	112	121

Amended/Assigned Sales

Companies surveyed with in-house or third-party programs for purchasing transferred employees' homes were asked about amended or assigned sales. This is where, within a specified time period, a home sale contract is signed, typically at a price equal to or higher than the average appraised value. As seen in Chart 10A, the average company in the sample reported that 37% of the homes which they offered to purchase were amended or assigned sales (up from 1987's sample response of 33% and 1986's sample response of 29%).

Chart 10 Percent Amended/Assigned Sales

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Less Than 20%	25%	36%	26%	24%	16%	14%
20% - 49%	35%	29%	28%	39%	46%	46%
50% or Over	40%	33%	46%	37%	38%	40%
Total Firms Interviewed	614	220	116	105	96	72

Chart 10A

	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Average Percent Amended/Assigned Sales	37.2%	32.4%	37.8%	37.7%	41.2%	41.1%

Marketing Assistance Programs

Thirty-one percent of all companies in the sample, as seen in Chart 11, reported offering marketing assistance to help employees sell their former homes (up from last year's corporate sampling response of 27%). Of the 188 surveyed companies which offer marketing assistance, 90% reported using an outside firm for such assistance (down from last year's survey response of 94%). This percentage increases slightly as homesale volume goes up.

Incentive Programs

Thirty-three percent of all companies interviewed, as seen in Chart 11, reported offering incentives to encourage sales of employee homes. Chart 11 indicates that surveyed companies with a greater number of transferred homeowners are more likely to have incentive programs than those surveyed companies with fewer transferred homeowners. For example, only 26% of the companies surveyed which transfer less than 25 homeowners have incentive programs compared to 38% of the surveyed companies which transfer more than 250 homeowners.

Survey data relative to this year's respondents indicates that incentives are usually offered to three groups: employees (73%), real estate brokers (27%), buyers of the home (22%). Among companies which offer incentives to the employee, 44% also gross-up the incentive payment to cover the added tax liability.

Loss-on-Investment

Forty-six percent of all companies in the sample reported they have a loss protection program to reimburse the employee for any loss on the sale of the home, as seen in Chart 11. This is up from the 44% of last year's sampling reporting loss protection programs. As with incentive programs, surveyed companies with a greater number of transferred homeowners are much more likely to have loss protection programs than those in the sampling with fewer transferred homeowners. For example, only 31% of the surveyed companies with less than 25 transferred homeowners reported having a loss protection program while 65% of the surveyed companies with 250 or more homeowner transfers reported having such a program.

Fifty-five percent of the surveyed companies with loss protection programs said that loss protection is written into their policy (the same percent as reported by last year's sampling). The remaining 45% said loss protection is offered selectively on a case-by-case basis. Seventy percent of the surveyed companies with loss protection programs reported they also reimburse employees for any income tax liability on the loss protection payment (up from 68% reported by last year's sampling).

Chart 11 Surveyed Companies Providing Additional Homesale Assistance

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Marketing Assistance	31%	21%	35%	30%	43%	42%
Incentive Program	33%	26%	32%	37%	41%	38%
Loss Protection	46%	31%	43%	57%	55%	65%
Total Firms Interviewed	614	220	116	105	96	72

Expenses Reimbursed on the Purchase of a New Home

Ninety-three percent of all companies surveyed reimburse for expenses incurred in the purchase of a new home. According to this year's sampling, expenses most often reimbursed include title costs (87% will reimburse), other normal closing costs (87%), mortgage origination fees (85%), and attorney or escrow officer fees (85%). Sixty-one percent of all surveyed companies will also reimburse the home buyer for mortgage discount points. Only 36%, however, reimburse for interest on bridge loans.

Among surveyed companies which reimburse the employee for mortgage origination fees, 78% limit the amount reimbursed. Seventeen percent will reimburse for no more than three points, while 27% reimburse no more than two points, and 22% reimburse no more than one point.

Among surveyed companies which reimburse for mortgage discount points paid by the buyer of the home, 90% cap the amount. Nineteen percent of those who reimburse will pay no more than three points, while 38% will pay no more than two points and 16% no more than one point.

Generally, the fewer homeowner employees a company transfers, the more liberal the reimbursements are for mortgage origination fees and mortgage discount points. For example, among surveyed firms which transfer fewer than 25 homeowners, 65% have limits on the amount they will reimburse for mortgage origination fees and 83% have limits on reimbursements for mortgage discount points. However, among surveyed companies which transfer 100 or more homeowners, 91% have limits on the amount they will reimburse for mortgage origination fees and 97% have limits on reimbursements for mortgage discount points.

Mortgage Interest Differential Allowance (MIDA)

Sixty-two percent of all companies surveyed offer mortgage interest differential allowances as part of their policy to compensate employees for the difference between interest rates on the current and new mortgages. This is down slightly from the 69% which reported a MIDA policy in last year's survey.

About 19% of transferred homeowners in surveyed companies with a MIDA policy received MIDA payments in 1988. This is the same percent as reported by last year's sampling but lower than the 23% who received MIDA payments as reported by surveyed companies in 1986. Additionally, 26% of the surveyed companies with a MIDA policy reported that no homeowners received MIDA payments in 1988 while 41% reported that less than 10 homeowners received MIDA payments.

National Mortgage Programs

Eight percent of all companies in this year's survey reported their policy includes a national mortgage program and/or mortgage buydowns as a form of assistance. This is up slightly from the 7% of surveyed companies reporting a national mortgage program in 1987.

About 27% of transferred homeowners in surveyed companies with national mortgage programs utilized the program in 1987. This is down from the 33% utilizing the program as reported by comparable companies surveyed in 1987. As with MIDA payments, a number of surveyed companies reported few, if any, employees receiving mortgage buydowns. Thirty-four percent of all surveyed companies with buydown programs reported that no employees utilized the program and 20% reported that less than ten employees received a buydown.

New Professional Hires

As demonstrated in Chart 12, 75% of the companies in this survey said that all new professional hires were eligible for relocation assistance while 20% said relocation assistance was negotiated with each new hire. Only 6% ofthe surveyed companies said new professional hires received no assistance.

Among all companies in the survey (including those who give no assistance to new professional hires), 73% said they reimburse for shipment of household goods; 72% pay transportation of family to the new location; 69% reimburse for temporary living at the new location with or without family; and 68% reimburse for househunting trips. Fewer surveyed companies, however, reimburse new professional hires for some or all of the home sale expense (48%); tax gross-up on moving expenses (48%); the cost of disposing of an apartment (46%); some or all of the closing costs on a new home (45%); or miscellaneous moving allowance (45%).

New College Graduate Hires

As interpreted via the survey data, in general, companies are much less liberal with new college graduate hires than they are with new professional hires. For example, as seen in Chart 12, 58% of the companies in this year's survey said that all new college graduate hires are eligible for relocation assistance, but generally less assistance than provided to new professional hires. On the other hand, 18% said they negotiate with each new college graduate hire and 22% said new college graduates received no assistance. Another 2% said they never transfer new college graduate hires.

Chart 12 Expenses Reimbursed To All New Hires

	Percent of All Surveyed Companies New Professionals	New College Grads
Some or All Home Sale Expense	48%	16%
Cost of Disposing of Apartment	46%	23%
Some or All Closing Costs on New Home	45%	17%
Temporary Living at New Location	69%	48%
Miscellaneous Moving Allowance	45%	27%
Tax Gross-Up on Moving Expenses	48%	31%
Shipment of Household Goods	73%	54%
Transportation of Family	72%	50%
One or More Househunting Trips	68%	43%
Reimburse for One or More of Above	75%	58%
Negotiable	20%	18%
No Expenses Reimbursed	6%	22%

Cost-of-Living Allowance (COLA)

Forty-six percent of all companies interviewed in this year's survey said they have had difficulties with employees accepting transfers into high cost-of-living areas. This is seen in Chart 13. This is up from the 41% of companies sampled last year which reported having difficulties and the 39% of the companies sampled in 1986 which also reported having difficulties.

Thirty-four percent of all companies in this year's survey offer a cost-of-living differential allowance. This is up from the 29% of companies sampled reporting a COLA policy last year and the 27% of companies sampled reporting a COLA policy in 1986.

As could be expected, surveyed companies transferring a greater number of homeowners report experiencing more problems with reluctance to transfer into high cost-of-living areas than those with fewer transfers, as seen in Chart 13. There is less correlation, however, between surveyed companies offering cost-of-living differential allowances and transfer volume. In every transfer volume category, however, more surveyed companies report having difficulties with employees accepting transfers than report having COLA programs.

Chart 13 Cost-of-Living Policy

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Having Difficulties with Employees Accepting Transfers into High Cost-of-Living Areas	46%	33%	43%	52%	51%	71%
Company Provides Cost-of-Living Allowance	34%	26%	32%	40%	38%	52%
Total Firms Interviewed	614	220	116	105	96	72

Spouse Assistance

Thirty-two percent of the companies interviewed said they offer some type of job finding assistance for working spouses of relocated employees. This is up from the 27% of comparable surveyed companies which reported having spouse assistance programs in each of the last two years.

As can be seen in Chart 14, significantly more surveyed firms are now offering assistance that translates into an out-of-pocket cost to the company rather than informal assistance (i.e. clerical or advisory assistance). For example, 35% reported paying for formal counseling on how to find a job (up from 25% in the corporate sampling three years ago); 32% reported paying for resume preparation (up from 22% in last year's sampling); 17% reported reimbursing for extra job finding trips (up from 11% in last year's sampling); and 15% reported paying fees to employment agencies (up from 12% in last year's sampling).

Chart 14 Types of Assistance Offered Working Spouses

	Percent of Comparable Surveyed Companies Which Offer			
	1988	1987	1986	1985
Try to find them a job with other companies or suppliers	43%	57%	57%	59%
Refer to employment agencies	40%	43%	56%	58%
Help prepare resumes	40%	47%	51%	48%
Informal counseling sessions	43%	50%	49%	4%
Try to find job within company	33%	43%	41%	40%
Pay for resume preparation	32%	30%	31%	22%
Pay for formal counseling on how to find a job	35%	30%	27%	25%
Reimburse for extra job finding trip	17%	15%	18%	11%
Pay fees to employment agencies	15%	13%	13%	12%
Percent of firms providing assistance	32%	27%	27%	30%
Total Firms Interviewed	80	62	57	64

Additional Allowances for Incidental Expenses

Eighty percent of all companies interviewed reported they provide additional allowances to the homeowner employee to cover such incidental expenses as utility hook-ups, draperies, etc. Seventy-eight percent of all surveyed companies reported providing additional allowances to renters.

Sixty-one percent of the surveyed companies providing allowances for incidental expenses to homeowners base the amount reimbursed on the transferred employee's salary, while 16% provide a flat dollar allowance and 23% require the employee to submit a list of itemized expenses. A typical salary allowance is one month's salary. Most dollar allowances fall in the range of $500 to $1,500, although 6% of surveyed firms pay $2,500 or more. Renters are generally reimbursed somewhat less than homeowners.

Tax Adder Payments

Sixty-eight percent of all companies surveyed said they provide employees with tax adder payments to offset the tax liability on payments which may be considered income, as seen in Chart 15. This compares with 69% of comparable companies surveyed which provided tax adder payments in 1987, 68% which provided them in 1986, and 66% which provided them in 1985.

Among surveyed companies which provided tax adder payments, 74% gross up the tax adder payment to reimburse employees for the additional taxes due on the tax adder payment itself. This is somewhat lower than the 77% reported in last year's study by comparable surveyed companies.

As previous studies have shown, interviewed firms with the largest number of transferred homeowners are more likely to reimburse for any added tax liability than surveyed firms with fewer homeowner transfers. On the other hand, there is less correlation between the number of homeowners transferred and surveyed firms which gross up tax adder payments.

Chart 15 Surveyed Firms Reimbursing for Tax Liability On Nondeductible Expenses

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
% Providing Tax Adder Payments	68%	58%	70%	68%	83%	75%
% Which Gross-Up Tax Adder Payments	74%	78%	69%	64%	75%	83%
Total Firms Interviewed	614	220	116	105	96	72

Sixty-three percent of all surveyed firms providing tax adder payments reimburse the employee for all applicable taxes. On the other hand, 23% reimburse for the added liability on federal taxes only, and 14% reimburse for the liability on federal and state taxes only.

Among surveyed companies which also gross up the tax adder payment, 66% reimburse the employee for all applicable federal, state and local taxes (down from 73% as reported by last year's sampling).

Among surveyed companies providing tax adder payments, 67% said they compensate the employee for the tax liability on miscellaneous relocation allowances and 67% said they compensate the employee for the tax liability on direct reimbursements when employees sell homes on their own. Only 16% said they compensate the employee for the tax liability on MIDA payments, 11% said they compensate the employee for the tax liability on COLA payments, and 14% compensate for any tax liability on direct mortgage assistance.

Costs to Relocate a Homeowner

In this section of the survey, a detailed analysis of the costs to relocate a homeowner was made. Costs were broken down into two categories: those costs incurred to relocate an employee (such as shipment of household goods, other trips to and from the job, sale of the home, homefinding, etc.) and timed subsidy payments made to transferred employees (including MIDA and COLA payments, mortgage assistance and tax assistance).

As in previous studies, companies interviewed were much more able to place a dollar cost on home sale, home finding and transportation expenses than on subsidy payments. Eighty-seven percent of all companies surveyed could give a dollar figure for home sale, home finding and transportation costs. Only 42%, however, could estimate their subsidy payment costs.

As seen in Chart 16, in the area of home sale, homefinding, and transportation expenses, the average surveyed company reported a total cost per employee of $30,400. This is up about 3% from the $29,400 average reported by last year's sample and up about 10% from the $27,630 average reported by the 1986 sample. On the other hand, subsidy payments (among the 87% of surveyed companies which offered them) averaged $6,100. This up 9% over last year's sample's $5,600 average cost.

Chart 16 Surveyed Companies' Average Cost to Relocate by Number of Transferred Homeowners

		Number Of Transferred Homeowners			
	Total Firms	Less Than 25	25-99	100-249	250 Or More
Home Sale, Home Finding and Transportation	$30,400	$26,200	31,600	33,500	35,000
Subsidy Payments when offered including MIDA, COLA, Tax Adders and Mortgage Assistance	$6,100	$5,200	$6,500	$4,800	$8,700
Total Cost	$36,500	$31,400	$38,100	$38,300	$43,700
Total Firms Interviewed	614	220	231	96	72

System for Tracking Relocation Costs

Ninety-nine percent of all companies interviewed reported utilizing some form of system for tracking relocation costs. Further, 50% of all surveyed companies have a system which is totally computerized. As can be seen in Chart 17, the trend has moved away from manual systems toward total computerization.

Chart 17 Trends in Automation

	Percent of Companies			
	1988	1987	1986	1985
Totally Computerized System to Track Costs	50%	41%	39%	32%
Partly or Completely Manual System	49%	57%	53%	63%
No System	1%	2%	8%	5%

Group Moves

Nineteen percent of the companies in this year's survey reported one or more group moves in 1988. This is down slightly from the 21% of comparable companies which reported group moves in last year's survey.

Sixty-nine percent of the surveyed companies with group moves in 1988 reported receiving outside assistance. This is up from the 65% reported in last year's survey.

Fifty-nine percent of surveyed companies with group moves said they received outside assistance in the sale of employees' former homes (up from 57% of comparable surveyed companies last year).

In addition, 44% received assistance in area orientation or home finding (down from last year's sampling of 48%); 37% received assistance in obtaining mortgages (up from last year's sampling of 25%); 23% received assistance with overall management and planning (up from last year's sampling of 19%); 23% received assistance in employee communications (up from last year's sampling of 21%); and 22% received cost-of-living data for the area to which employees would be moved (down from last year's sampling of 26%). Only 15% of surveyed companies with group moves received assistance with employee surveys (up from last year's sampling of 13%); 15% received site selection assistance (down from last year's sampling of 20%); and 21% received assistance with spouse counseling (up from last year's sampling of 15%).

Renter Assistance

Ninety-four percent of all surveyed companies reported they reimburse renters for lease termination penalties. Far fewer surveyed companies however, said they reimburse for finder's fees (42%); legal fees (35%); security deposits (26%); or differential in rents from one area to another (14%). Only 5% of the companies surveyed said they provide no assistance to renters.

Househunting Trips

Nearly all companies interviewed in this year's survey allowed for at least one househunting trip to the new location, as seen in Chart 18. Of the surveyed companies which provide reimbursements, the average company reimbursed for 1.7 trips. Thirty-seven percent of the companies interviewed said they allow one trip, while 50% said they reimburse for two trips, and 8% for three or more trips. Generally, there has been little change in reimbursements for househunting trips over the last several years as reported by comparable surveyed companies each year.

Chart 18 Househunting Trips

		No. of Transferred Homeowners				
	Total Firms	Under 25	25-49	50-99	100-249	250 or More
Average Number of Trips	1.7	1.7	1.8	1.7	1.6	1.5
Average Number of Days per Trip	5.5	5.2	5.5	5.8	5.8	6.0
Average Number of Days for All Trips	7.6	7.3	8.1	8.0	7.7	7.5
Total Firms Interviewed	614	220	116	105	96	72

Ninety percent of the companies interviewed place a limit on the number of days they will reimburse for each househunting trip and 90% have a limit on the total days for which they will reimburse. Generally, the limit for each househunting trip is one week or less, with surveyed companies reporting an average of 5.5 days as seen in Chart 18. On the other hand, the average limit for all househunting trips is 7.6 days and 23% of all surveyed companies reimburse for ten or more days.

As previous studies have reported, the fewer homeowners the surveyed company transferred, the greater the number of househunting trips allowed. The policy for surveyed companies transferring more than 250 homeowners is generally to allow one househunting trip, however, these companies will allow more days per trip. On the other hand, the policy for surveyed companies with fewer than 250 transferred homeowners tends more toward two trips but with fewer days allowed per trip. Those allowing the most total days for househunting trips, however, are surveyed firms in the middle categories of transfer activity (between 25 and 250 transferred homeowners).

Temporary Living at the New Location

All of the 614 companies interviewed said they reimburse the employee for temporary living at the new location. Thirty-nine percent reimburse for between 30 and 44 days, 29% reimburse for between 60 and 74 days; and 15% reimburse for 75 or more days. The average company in the survey reimburses for 51.2 days. This is somewhat higher than the 49.1 days reimbursed by last year's sample.

EMPLOYEE TRANSFER EXPERIENCE

Approximate Number of Employees Transferred During 1988 TABLE 1

Approximate Number of Employees Transferred During 1987 TABLE 2

Expectations for Number of Transfers in 1989 TABLE 3

Number of Employees Transferred in 1988 Who were Homeowners TABLE 4

Companies which Transfer Employees Internationally TABLE 5

Number of Employees Transferred Internationally Annually TABLE 6

APPROXIMATE NUMBER OF EMPLOYEES TRANSFERRED DURING 1988

TABLE 1

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer	0	0	0	0	1	2	0	1	0	2	1	9
Total Answering	28	45	12	4	46	83	20	50	26	42	23	605
Number of Employees Transferred in 1988												
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Less Than 20	14%	16%	42%	0%	30%	15%	35%	10%	12%	14%	30%	19%
20 - 49	14%	18%	42%	25%	33%	30%	10%	8%	4%	17%	17%	19%
50 - 99	14%	29%	17%	75%	13%	19%	25%	16%	15%	29%	26%	19%
100 - 199	29%	16%	0%	0%	15%	18%	20%	32%	15%	5%	0%	18%
200 - 499	14%	13%	0%	0%	9%	15%	5%	26%	31%	14%	17%	15%
500 or More	14%	9%	0%	0%	0%	4%	5%	8%	23%	21%	9%	9%
Average # Transferred	229	134	28	55	66	111	101	283	292	250	181	203
Median # Transferred	100	60	24	60	35	60	50	127	235	80	60	75

APPROXIMATE NUMBER OF EMPLOYEES TRANSFERRED DURING 1988

TABLE 1

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos- metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto- motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer	0	0	1	0	0	0	0	0	1	0	9
Total Answering	13	31	21	15	20	11	7	12	16	80	605
Number of Employees Transferred in 1988											
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Less Than 20	15%	16%	5%	40%	20%	9%	29%	50%	19%	19%	19%
20 - 49	0%	26%	5%	7%	20%	27%	29%	8%	13%	21%	19%
50 - 99	0%	23%	29%	7%	15%	18%	0%	8%	25%	18%	19%
100 - 199	15%	16%	19%	27%	15%	18%	29%	25%	19%	23%	18%
200 - 499	46%	10%	24%	7%	30%	18%	14%	8%	19%	9%	15%
500 or More	23%	10%	19%	13%	0%	9%	0%	0%	6%	11%	9%
Average # Transferred	1041	170	215	500	123	137	99	65	152	254	203
Median # Transferred	260	66	160	75	86	50	40	18	80	70	75

APPROXIMATE NUMBER OF EMPLOYEES TRANSFERRED DURING 1988

TABLE 1

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer	2	1	1	0	0	0	9
Total Answering	218	115	104	96	46	26	605
Number of Employees Transferred in 1988							
None	0%	0%	0%	0%	0%	0%	0%
Less Than 20	53%	0%	0%	0%	0%	0%	19%
20 - 49	36%	31%	0%	0%	0%	0%	19%
50 - 99	6%	50%	42%	1%	0%	0%	19%
100 - 199	3%	15%	48%	37%	0%	0%	18%
200 - 499	1%	4%	10%	57%	46%	0%	15%
500 or More	0%	0%	0%	5%	54%	100%	9%
Average # Transferred	25	69	116	264	510	1868	203
Median # Transferred	15	60	100	200	500	1000	75

APPROXIMATE NUMBER OF EMPLOYEES TRANSFERRED DURING 1987

TABLE 2

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	2	1	2	0	3	5	2	6	3	5	7	56
Total Answering	26	44	10	4	44	80	18	45	23	39	17	558
Number of Employees Transferred in 1987												
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Less Than 20	19%	16%	30%	0%	34%	13%	17%	4%	9%	13%	35%	18%
20 - 49	12%	25%	60%	25%	30%	28%	17%	11%	9%	18%	6%	19%
50 - 99	23%	23%	10%	75%	18%	24%	39%	9%	13%	23%	29%	20%
100 - 199	19%	11%	0%	0%	7%	18%	17%	40%	9%	13%	0%	19%
200 - 499	15%	18%	0%	0%	11%	14%	6%	27%	35%	10%	24%	16%
500 or More	12%	7%	0%	0%	0%	5%	6%	9%	26%	23%	6%	9%
Average # Transferred	200	128	25	54	65	117	128	289	386	255	166	203
Median # Transferred	82	60	25	57	30	65	60	130	307	75	75	75

APPROXIMATE NUMBER OF EMPLOYEES TRANSFERRED DURING 1987

TABLE 2

Industry (Contd)											
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	1	1	4	1	0	2	2	1	2	6	56
Total Answering	12	30	18	14	20	9	5	11	15	74	558
Number of Employees Transferred in 1987											
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Less Than 20	0%	23%	0%	21%	15%	22%	20%	64%	20%	19%	18%
20 - 49	8%	10%	11%	21%	25%	22%	20%	0%	7%	18%	19%
50 - 99	0%	23%	17%	29%	15%	0%	20%	9%	27%	19%	20%
100 - 199	33%	27%	22%	14%	20%	22%	20%	18%	27%	24%	19%
200 - 499	42%	7%	28%	0%	25%	22%	20%	9%	13%	10%	16%
500 or More	17%	10%	22%	14%	0%	11%	0%	0%	7%	11%	9%
Average # Transferred	1080	160	275	528	105	158	94	58	138	217	203
Median # Transferred	325	58	180	50	82	112	50	15	65	77	75

APPROXIMATE NUMBER OF EMPLOYEES TRANSFERRED DURING 1987

TABLE 2

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	25	9	10	4	2	1	56
Total Answering	195	107	95	92	44	25	558
Number of Employees Transferred in 1987							
None	0%	0%	0%	0%	0%	0%	0%
Less Than 20	49%	2%	0%	0%	0%	0%	18%
20 - 49	33%	35%	2%	1%	0%	0%	19%
50 - 99	10%	44%	39%	9%	0%	0%	20%
100 - 199	6%	17%	45%	34%	0%	0%	19%
200 - 499	1%	3%	14%	50%	50%	4%	16%
500 or More	0%	0%	0%	7%	50%	96%	9%
Average # Transferred	31	70	119	239	529	1729	203
Median # Transferred	15	50	100	200	475	1000	75

EXPECTATIONS FOR NUMBER OF TRANSFERS IN 1989

TABLE 3

	Industry											
	Petro- leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver- sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	1	0	1	0	0	1	0	0	0	0	0	6
Total Answering	27	45	11	4	47	84	20	51	26	44	24	608
Expectations												
Increase Over 1988	15%	7%	0%	0%	4%	16%	20%	29%	12%	16%	4%	16%
Decrease Over 1988	30%	18%	18%	25%	28%	23%	15%	20%	39%	16%	21%	23%
Remain the Same as 1988	56%	76%	82%	75%	68%	62%	65%	51%	50%	68%	75%	61%

EXPECTATIONS FOR NUMBER OF TRANSFERS IN 1989

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	1	0	0	0	0	2	6
Total Answering	13	31	22	15	19	11	7	12	17	78	608
Expectations											
Increase Over 1988	39%	16%	18%	20%	21%	9%	14%	25%	18%	19%	16%
Decrease Over 1988	23%	10%	23%	27%	16%	55%	29%	0%	41%	28%	23%
Remain the Same as 1988	39%	74%	59%	53%	63%	36%	57%	75%	41%	53%	61%

EXPECTATIONS FOR NUMBER OF TRANSFERS IN 1989

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	2	1	1	1	0	1	6
Total Answering	218	115	104	95	46	25	608
Expectations							
Increase Over 1988	12%	15%	23%	19%	17%	16%	16%
Decrease Over 1988	20%	28%	22%	30%	13%	32%	23%
Remain the Same as 1988	69%	57%	55%	52%	70%	52%	61%

NUMBER OF EMPLOYEES TRANSFERRED IN 1988 WHO WERE HOMEOWNERS

TABLE 4

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	1	0	1	0	0	1	5
Total Answering	28	45	12	4	47	84	20	50	26	44	23	609
Number of Homeowners Transferred in 1988												
Less Than 25	32%	29%	58%	25%	49%	42%	50%	34%	19%	25%	52%	36%
25 - 49	11%	24%	25%	50%	21%	25%	20%	22%	8%	21%	13%	19%
50 - 99	29%	20%	17%	25%	13%	16%	15%	18%	8%	25%	9%	17%
100 - 249	11%	16%	0%	0%	13%	16%	10%	20%	27%	5%	9%	16%
250 - 499	7%	11%	0%	0%	4%	1%	5%	2%	31%	18%	13%	8%
500 or More	11%	0%	0%	0%	0%	1%	0%	4%	8%	7%	4%	4%
Average # Transferred	156	84	25	34	51	58	51	119	203	151	103	120
Median # Transferred	52	48	21	40	25	30	30	39	155	51	21	40

Number Of Employees Transferred In 1988 Who Were Homeowners

TABLE 4

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	1	0	0	0	0	0	1	0	5
Total Answering	13	31	21	15	20	11	7	12	16	80	609
Number of Homeowners Transferred in 1988											
Less Than 25	15%	29%	14%	40%	30%	27%	29%	58%	25%	44%	36%
25 - 49	0%	19%	19%	13%	15%	27%	29%	17%	25%	14%	19%
50 - 99	8%	26%	14%	27%	15%	0%	0%	17%	19%	19%	17%
100 - 249	31%	16%	33%	7%	35%	36%	43%	8%	19%	11%	16%
250 - 499	31%	7%	10%	7%	5%	9%	0%	0%	6%	4%	8%
500 or More	15%	3%	10%	7%	0%	0%	0%	0%	6%	9%	4%
Average # Transferred	777	118	149	227	81	97	55	29	120	130	120
Median # Transferred	180	55	100	30	52	30	35	14	57	35	40

NUMBER OF EMPLOYEES TRANSFERRED IN 1988 WHO WERE HOMEOWNERS

TABLE 4

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	5
Total Answering	220	116	105	96	46	26	609
Number of Homeowners Transferred in 1988							
Less Than 25	100%	0%	0%	0%	0%	0%	36%
25 - 49	0%	100%	0%	0%	0%	0%	19%
50 - 99	0%	0%	100%	0%	0%	0%	17%
100 - 249	0%	0%	0%	100%	0%	0%	16%
250 - 499	0%	0%	0%	0%	100%	0%	8%
500 or More	0%	0%	0%	0%	0%	100%	4%
Average # Transferred	11	34	65	142	320	1210	120
Median # Transferred	10	34	65	130	300	725	40

COMPANIES WHICH TRANSFER EMPLOYEES INTERNATIONALLY

TABLE 5

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
International Transfers												
Do Transfer Employees Internationally	46%	49%	50%	0%	72%	35%	40%	22%	42%	21%	71%	48%
Do not Transfer Employees Internationally	54%	51%	50%	100%	28%	65%	60%	78%	58%	80%	29%	52%

COMPANIES WHICH TRANSFER EMPLOYEES INTERNATIONALLY

TABLE 5

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	13	31	22	15	20	11	7	12	17	80	614
International Transfers											
Do Transfer Employees Internationally	85%	58%	77%	47%	45%	55%	57%	42%	59%	61%	48%
Do not Transfer Employees Internationally	15%	42%	23%	53%	55%	46%	43%	58%	41%	39%	52%

COMPANIES WHICH TRANSFER EMPLOYEES INTERNATIONALLY

TABLE 5

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
International Transfers							
Do Transfer Employees Internationally	33%	39%	58%	67%	74%	73%	48%
Do not Transfer Employees Internationally	67%	61%	42%	33%	26%	27%	52%

NUMBER OF EMPLOYEES TRANSFERRED INTERNATIONALLY ANNUALLY

TABLE 6

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Transfer Internationally	13	22	6	0	34	30	8	11	11	9	17	297
No Answer; Don't Know	3	4	0	0	2	1	0	1	0	0	3	34
Total Answering	10	18	6	0	32	29	8	10	11	9	14	263
Annual Transfers												
Less Than 1 Per Year	10%	6%	0%	0%	16%	3%	13%	0%	0%	0%	0%	5%
1 - 4	20%	39%	83%	0%	56%	55%	63%	30%	27%	33%	43%	45%
5 - 9	10%	28%	0%	0%	13%	17%	0%	20%	27%	22%	7%	15%
10 - 19	0%	22%	0%	0%	6%	3%	0%	50%	27%	22%	36%	15%
20 - 49	20%	0%	17%	0%	6%	7%	25%	0%	18%	22%	7%	11%
50 - 99	20%	6%	0%	0%	0%	7%	0%	0%	0%	0%	0%	5%
100 or Over	20%	0%	0%	0%	3%	7%	0%	0%	0%	0%	7%	5%
Average # Transferred	51	7	5	0	12	21	8	8	11	11	23	22
Median # Transferred	22	5	2	0	2	4	2	8	5	6	7	5

NUMBER OF EMPLOYEES TRANSFERRED INTERNATIONALLY ANNUALLY

TABLE 6

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Transfer Internationally	11	18	17	7	9	6	4	5	10	49	297
No Answer; Don't Know	3	4	3	0	2	0	1	0	1	6	34
Total Answering	8	14	14	7	7	6	3	5	9	43	263
Annual Transfers											
Less Than 1 Per Year	0%	7%	0%	0%	0%	17%	0%	0%	0%	5%	5%
1 - 4	13%	29%	7%	57%	57%	33%	67%	80%	44%	54%	45%
5 - 9	25%	29%	14%	0%	14%	0%	0%	0%	22%	14%	15%
10 - 19	50%	0%	43%	14%	29%	17%	0%	0%	11%	5%	15%
20 - 49	13%	21%	14%	0%	0%	33%	33%	20%	0%	9%	11%
50 - 99	0%	7%	14%	14%	0%	0%	0%	0%	11%	7%	5%
100 or Over	0%	7%	7%	14%	0%	0%	0%	0%	11%	7%	5%
Average # Transferred	11	48	25	82	6	11	13	8	23	29	22
Median # Transferred	12	6	12	4	2	6	4	2	5	3	5

Number Of Employees Transferred Internationally Annually

TABLE 6

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Transfer Internationally	72	45	61	64	34	19	297
No Answer; Don't Know	1	5	6	11	7	3	34
Total Answering	71	40	55	53	27	16	263
Annual Transfers							
Less Than 1 Per Year	9%	8%	6%	2%	0%	0%	5%
1 - 4	62%	65%	51%	26%	19%	0%	45%
5 - 9	17%	5%	16%	15%	22%	13%	15%
10 - 19	9%	10%	11%	32%	19%	6%	15%
20 - 49	3%	8%	9%	15%	26%	19%	11%
50 - 99	0%	5%	4%	6%	11%	19%	5%
100 or Over	1%	0%	4%	4%	4%	44%	5%
Average # Transferred	6	8	14	20	27	146	22
Median # Transferred	2	3	3	10	12	66	5

COMPANY POLICY

Companies with a Formal Written Relocation Policy TABLE 7

Length of Time Since Relocation Policy was Last Revised TABLE 8

Companies Which Survey Employees to Gather Information for Policy Changes TABLE 9

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COMPANIES WITH A FORMAL, WRITTEN RELOCATION POLICY

TABLE 7

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
Formal, Written Policy												
Do Have a Formal, Written Relocation Policy	96%	98%	100%	100%	96%	98%	100%	94%	100%	98%	92%	97%
Don't Have a Formal, Written Relocation Policy	4%	2%	0%	0%	4%	2%	0%	6%	0%	2%	8%	3%

COMPANIES WITH A FORMAL, WRITTEN RELOCATION POLICY

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	13	31	22	15	20	11	7	12	17	80	614
Formal, Written Policy											
Do Have a Formal, Written Relocation Policy	100%	97%	96%	100%	100%	100%	100%	83%	100%	96%	97%
Don't Have a Formal, Written Relocation Policy	0%	3%	5%	0%	0%	0%	0%	17%	0%	4%	3%

COMPANIES WITH A FORMAL, WRITTEN RELOCATION POLICY

TABLE 7

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
Formal, Written Policy							
Do Have a Formal, Written Relocation Policy	93%	100%	98%	100%	100%	100%	97%
Don't Have a Formal, Written Relocation Policy	7%	0%	2%	0%	0%	0%	3%

LENGTH OF TIME SINCE RELOCATION POLICY WAS LAST REVISED

TABLE 8

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total With Formal Policies	27	44	12	4	45	83	20	48	26	43	22	595
No Answer; Don't Know	0	0	0	0	0	1	0	2	0	0	1	4
Total Answering	27	44	12	4	45	82	20	46	26	43	21	591
Length of Time												
Less Than 1 Year Ago	52%	41%	33%	50%	40%	52%	40%	46%	46%	44%	57%	47%
1 - 2 Years Ago	33%	36%	33%	25%	33%	27%	40%	30%	39%	35%	24%	29%
3 or More Years Ago	7%	23%	33%	25%	27%	20%	20%	24%	15%	21%	19%	24%
Has Never Been Revised	7%	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	1%

LENGTH OF TIME SINCE RELOCATION POLICY WAS LAST REVISED

TABLE 8

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total With Formal Policies	13	30	21	15	20	11	7	10	17	77	595
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	4
Total Answering	13	30	21	15	20	11	7	10	17	77	591
Length of Time											
Less Than 1 Year Ago	54%	57%	52%	47%	50%	36%	29%	40%	29%	49%	47%
1 - 2 Years Ago	39%	17%	19%	27%	20%	27%	43%	10%	24%	25%	29%
3 or More Years Ago	8%	27%	29%	27%	30%	36%	29%	50%	47%	23%	24%
Has Never Been Revised	0%	0%	0%	0%	0%	0%	0%	0%	0%	3%	1%

LENGTH OF TIME SINCE RELOCATION POLICY WAS LAST REVISED

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total With Formal Policies	204	116	103	96	46	26	595
No Answer; Don't Know	1	0	2	1	0	0	4
Total Answering	203	116	101	95	46	26	591
Length of Time							
Less Than 1 Year Ago	36%	51%	52%	51%	57%	62%	47%
1 - 2 Years Ago	33%	22%	32%	28%	28%	23%	29%
3 or More Years Ago	30%	27%	16%	20%	15%	15%	24%
Has Never Been Revised	1%	1%	1%	1%	0%	0%	1%

COMPANIES WHICH SURVEYED EMPLOYEES TO GATHER INFORMATION FOR POLICY CHANGES

TABLE 9

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Changed Policies	25	43	12	4	45	82	20	48	26	43	22	589
No Answer; Don't Know	0	0	1	0	0	2	0	0	0	1	0	7
Total Answering	25	43	11	4	45	80	20	48	26	42	22	582
Employee Surveys												
Have Surveyed	16%	49%	36%	50%	20%	39%	35%	44%	46%	45%	41%	36%
Have not Surveyed	84%	51%	64%	50%	80%	61%	65%	56%	54%	55%	59%	64%

COMPANIES WHICH SURVEYED EMPLOYEES TO GATHER INFORMATION FOR POLICY CHANGES

TABLE 9

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Changed Policies	13	30	21	15	20	11	7	10	17	75	589
No Answer; Don't Know	0	0	0	0	0	0	0	0	2	1	7
Total Answering	13	30	21	15	20	11	7	10	15	74	582
Employee Surveys											
Have Surveyed	31%	27%	38%	40%	30%	36%	43%	10%	27%	37%	36%
Have not Surveyed	69%	73%	62%	60%	70%	64%	57%	90%	73%	64%	64%

COMPANIES WHICH SURVEYED EMPLOYEES TO GATHER INFORMATION FOR POLICY CHANGES

TABLE 9

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Changed Policies	202	115	101	95	46	26	589
No Answer; Don't Know	4	1	0	0	1	0	7
Total Answering	198	114	101	95	45	26	582
Employee Surveys							
Have Surveyed	28%	37%	36%	42%	53%	46%	36%
Have not Surveyed	72%	63%	64%	58%	47%	54%	64%

COMPANIES WHICH MADE CHANGES TO THE RELOCATION POLICY IN 1988

TABLE 10

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	1	0	0	0	2	0	0	0	0	0	4
Total Answering	28	44	12	4	47	83	20	51	26	44	24	610
Companies Making Changes												
Have Made Changes	36%	25%	17%	25%	21%	23%	20%	18%	39%	36%	13%	25%
Have not Made Changes	64%	75%	83%	75%	79%	77%	80%	82%	62%	64%	88%	75%

Companies Which Made Changes To The Relocation Policy In 1988

TABLE 10

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cosmetics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Automotive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	1	0	0	0	0	4
Total Answering	13	31	22	15	20	10	7	12	17	80	610
Companies Making Changes											
Have Made Changes	15%	26%	41%	0%	25%	20%	14%	17%	29%	29%	25%
Have not Made Changes	85%	74%	59%	100%	75%	80%	86%	83%	71%	71%	75%

Companies Which Made Changes To The Relocation Policy In 1988

TABLE 10

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	2	1	1	0	0	4
Total Answering	220	114	104	95	46	26	610
Companies Making Changes							
Have Made Changes	20%	21%	23%	33%	37%	42%	25%
Have not Made Changes	80%	79%	77%	67%	63%	58%	75%

CHANGES MADE TO RELOCATION POLICY IN 1988

TABLE 11

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Made Changes	10	11	2	1	10	19	4	9	10	16	3	152
No Answer; Don't Know	0	1	0	0	0	1	0	0	1	0	0	3
Total Answering	10	10	2	1	10	18	4	9	9	16	3	149
Changes												
Offered or Increased Guarantee Against Loss	30%	30%	0%	0%	10%	0%	0%	11%	11%	13%	0%	12%
Offered or Increased Cost of Living Allowance	20%	10%	50%	0%	20%	17%	0%	0%	11%	6%	0%	10%
Offered or Increased Incentives for Employees to Sell Homes on Their Own	10%	10%	0%	0%	10%	22%	25%	0%	0%	6%	0%	10%
Offered or Liberalized Home Marketing Assistance Program	0%	10%	0%	0%	0%	0%	25%	11%	0%	6%	0%	9%
Offered or Increased Miscellaneous Expense Allowance	10%	0%	0%	0%	0%	17%	0%	11%	0%	13%	0%	9%

CHANGES MADE TO RELOCATION POLICY IN 1988

TABLE 11 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Offered or Liberalized Reimbursements for Tax Liability	0%	20%	50%	0%	0%	11%	0%	22%	0%	0%	0%	9%
Developed or Changed Entire Policy	20%	0%	0%	0%	10%	6%	0%	0%	0%	6%	33%	8%
Offered or Increased Reimbursement of Closing Costs on New Home	0%	10%	0%	0%	10%	0%	0%	0%	11%	6%	0%	6%
Offered or Liberalized Mortgage Assistance Program	0%	0%	0%	0%	0%	17%	0%	11%	0%	0%	0%	6%
Offered or Increased Spouse Assistance Program	20%	0%	0%	0%	0%	0%	0%	0%	11%	13%	0%	6%
Hired or Changed a Relocation Service Firm	0%	0%	0%	0%	10%	0%	0%	0%	11%	6%	33%	5%
Offered or Increased Other Home Sale Reimbursements	0%	10%	0%	0%	20%	6%	0%	11%	11%	6%	0%	5%
Offered or Increased Temporary Living Allowances	10%	0%	50%	0%	0%	11%	0%	0%	11%	6%	0%	5%

Changes Made To Relocation Policy In 1988

TABLE 11 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Offered or Liberalized Relocation Bonus or Moving Allowance	10%	0%	0%	0%	0%	0%	0%	11%	11%	13%	0%	4%
Offered or Liberalized Reimbursements for Household Goods Shipment or Storage	0%	10%	0%	0%	0%	6%	0%	0%	11%	6%	0%	3%
Offered or Liberalized Assistance to Renters	0%	0%	0%	0%	10%	0%	0%	11%	0%	0%	0%	3%
Liberalized Policy to Cover More Employees or New Hires	0%	0%	0%	0%	0%	0%	0%	22%	0%	0%	0%	3%
Added Radon Testing Procedures	0%	10%	0%	0%	0%	0%	0%	0%	0%	6%	0%	2%
Offered or Increased Allowances for House Hunting Trips	0%	10%	0%	0%	0%	6%	0%	0%	11%	0%	0%	2%
Offered or Increased Equity Loans	0%	0%	0%	0%	0%	0%	0%	0%	0%	13%	0%	1%
Offered or Increased MID Allowance	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%

CHANGES MADE TO RELOCATION POLICY IN 1988

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Have a More Limited Policy	0%	10%	0%	0%	20%	17%	25%	22%	22%	6%	33%	14%
Other Changes	0%	0%	0%	100%	0%	11%	25%	0%	11%	0%	33%	5%

CHANGES MADE TO RELOCATION POLICY IN 1988

TABLE 11

Industry (Contd)											
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Made Changes	2	8	9	0	5	2	1	2	5	23	152
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	3
Total Answering	2	8	9	0	5	2	1	2	5	23	149
Changes											
Offered or Increased Guarantee Against Loss	0%	25%	22%	0%	0%	50%	0%	0%	0%	9%	12%
Offered or Increased Cost of Living Allowance	0%	0%	11%	0%	20%	0%	0%	0%	0%	9%	10%
Offered or Increased Incentives for Employees to Sell Homes on Their Own	0%	38%	11%	0%	0%	0%	100%	0%	0%	4%	10%
Offered or Liberized Home Marketing Assistance Program	0%	25%	22%	0%	20%	0%	0%	50%	0%	13%	9%
Offered or Increased Miscellaneous Expense Allowance	0%	13%	11%	0%	40%	0%	0%	0%	20%	9%	9%

CHANGES MADE TO RELOCATION POLICY IN 1988

TABLE 11 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Offered or Liberalized Reimbursements for Tax Liability	0%	13%	0%	0%	40%	0%	0%	0%	0%	13%	9%
Developed or Changed Entire Policy	50%	0%	11%	0%	0%	0%	0%	0%	40%	9%	8%
Offered or Increased Reimbursement of Closing Costs on New Home	0%	25%	11%	0%	0%	50%	0%	0%	0%	4%	6%
Offered or Liberalized Mortgage Assistance Program	0%	13%	11%	0%	20%	0%	0%	0%	0%	9%	6%
Offered or Increased Spouse Assistance Program	0%	13%	0%	0%	0%	0%	0%	50%	40%	0%	6%
Hired or Changed a Relocation Service Firm	0%	0%	0%	0%	0%	50%	0%	0%	0%	9%	5%
Offered or Increased Other Home Sale Reimbursements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	5%
Offered or Increased Temporary Living Allowances	0%	0%	11%	0%	20%	0%	0%	0%	0%	0%	5%

CHANGES MADE TO RELOCATION POLICY IN 1988

TABLE 11 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Offered or Liberalized Relocation Bonus or Moving Allowance	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	4%
Offered or Liberalized Reimbursements for Household Goods Shipment or Storage	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	3%
Offered or Liberalized Assistance to Renters	0%	0%	11%	0%	0%	0%	0%	0%	0%	4%	3%
Liberalized Policy to Cover More Employees or New Hires	0%	13%	0%	0%	20%	0%	0%	0%	0%	4%	3%
Added Radon Testing Procedures	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	2%
Offered or Increased Allowances for House Hunting Trips	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%
Offered or Increased Equity Loans	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Offered or Increased MID Allowance	0%	13%	11%	0%	0%	0%	0%	0%	0%	0%	1%

CHANGES MADE TO RELOCATION POLICY IN 1988

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Have a More Limited Policy	50%	13%	0%	0%	20%	0%	0%	50%	0%	17%	14%
Other Changes	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	5%

CHANGES MADE TO RELOCATION POLICY IN 1988

TABLE 11

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Made Changes	44	24	24	31	17	11	152
No Answer; Don't Know	3	0	0	0	0	0	3
Total Answering	41	24	24	31	17	11	149
Changes							
Offered or Increased Guarantee Against Loss	0%	25%	25%	13%	6%	9%	12%
Offered or Increased Cost of Living Allowance	7%	4%	17%	10%	18%	9%	10%
Offered or Increased Incentives for Employees to Sell Homes on Their Own	12%	21%	4%	7%	6%	9%	10%
Offered or Liberalized Home Marketing Assistance Program	5%	8%	8%	10%	18%	9%	9%
Offered or Increased Miscellaneous Expense Allowance	10%	13%	21%	3%	6%	0%	9%

CHANGES MADE TO RELOCATION POLICY IN 1988

TABLE 11 (CONT'D)

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Offered or Liberalized Reimbursements for Tax Liability	7%	17%	8%	13%	0%	0%	9%
Developed or Changed Entire Policy	15%	0%	0%	7%	12%	9%	8%
Offered or Increased Reimbursement of Closing Costs on New Home	5%	8%	4%	3%	12%	9%	6%
Offered or Liberalized Mortgage Assistance Program	5%	4%	13%	10%	0%	0%	6%
Offered or Increased Spouse Assistance Program	0%	0%	4%	3%	24%	27%	6%
Hired or Changed a Relocation Service Firm	0%	0%	4%	13%	6%	9%	5%
Offered or Increased Other Home Sale Reimbursements	5%	4%	4%	3%	12%	0%	5%
Offered or Increased Temporary Living Allowances	7%	0%	4%	7%	12%	0%	5%

CHANGES MADE TO RELOCATION POLICY IN 1988

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Offered or Liberalized Relocation Bonus or Moving Allowance	2%	4%	4%	3%	6%	9%	4%
Offered or Liberalized Reimbursements for Household Goods Shipment or Storage	2%	4%	0%	0%	12%	9%	3%
Offered or Liberalized Assistance to Renters	2%	0%	0%	10%	0%	0%	3%
Liberalized Policy to Cover More Employees or New Hires	2%	0%	8%	3%	6%	0%	3%
Added Radon Testing Procedures	5%	0%	0%	0%	6%	0%	2%
Offered or Increased Allowances for House Hunting Trips	2%	0%	0%	3%	6%	0%	2%
Offered or Increased Equity Loans	0%	4%	4%	0%	0%	0%	1%
Offered or Increased MID Allowance	2%	0%	0%	0%	0%	9%	1%

CHANGES MADE TO RELOCATION POLICY IN 1988

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Have a More Limited Policy	32%	4%	8%	10%	6%	9%	14%
Other Changes	2%	8%	4%	3%	6%	9%	5%

Companies Which Anticipate Making Changes
To The Relocation Policy In 1989

TABLE 12

	Industry											
	Petro- leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver- sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
Companies Anticipating Changes												
Do Anticipate Making Changes	21%	36%	25%	50%	19%	42%	25%	29%	50%	43%	25%	34%
Do not Anticipate Making Changes	75%	60%	67%	50%	81%	55%	75%	63%	50%	50%	71%	61%
Don't Know	4%	4%	8%	0%	0%	2%	0%	8%	0%	7%	4%	5%

COMPANIES WHICH ANTICIPATE MAKING CHANGES TO THE RELOCATION POLICY IN 1989

TABLE 12

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
Companies Anticipating Changes							
Do Anticipate Making Changes	28%	34%	32%	41%	57%	35%	34%
Do not Anticipate Making Changes	68%	63%	62%	56%	39%	54%	61%
Don't Know	4%	3%	6%	3%	4%	12%	5%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Anticipating Changes	6	16	3	2	9	36	5	15	13	19	6	209
No Answer; Don't Know	0	0	0	0	0	2	0	0	0	0	0	4
Total Answering	6	16	3	2	9	34	5	15	13	19	6	205
Anticipated Changes												
Considering Home Marketing Assistance	17%	13%	0%	50%	0%	6%	0%	0%	31%	5%	0%	11%
Offering or Liberalizing Spouse Assistance	0%	6%	0%	0%	0%	18%	20%	20%	15%	16%	17%	10%
Considering Incentives for Employees to Sell Homes on Their Own	17%	0%	33%	50%	11%	12%	0%	7%	8%	5%	17%	9%
Offering or Liberalizing Guarantee Against Loss Program	0%	19%	0%	50%	0%	0%	0%	27%	8%	11%	0%	9%
Offering or Increasing Cost of Living Allowance	17%	19%	0%	50%	11%	9%	0%	0%	15%	5%	0%	9%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13 (CONT'D)

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Offering or Increasing Miscellaneous Expense Allowances	0%	6%	33%	0%	0%	15%	20%	7%	8%	0%	17%	9%
Offering or Liberal-izing Reimbursements for Tax Liability	17%	19%	0%	0%	11%	0%	0%	13%	0%	5%	17%	7%
Considering Covering More Employees or New Hires	0%	0%	0%	0%	11%	12%	20%	7%	15%	5%	0%	6%
Offering or Liberal-izing Mortgage Assistance Program	17%	6%	0%	0%	0%	6%	0%	0%	0%	5%	0%	5%
Offering or Increasing Closing Costs on New Home	0%	0%	0%	0%	0%	3%	0%	13%	8%	0%	17%	5%
Considering Radon Testing Procedures	0%	0%	0%	0%	0%	6%	0%	0%	0%	16%	0%	3%
Offering or Increasing Equity Loans	0%	0%	0%	0%	0%	3%	0%	7%	0%	0%	17%	2%
Offering or Increasing Reimbursements of Other Home Sale Costs	0%	0%	0%	0%	11%	6%	0%	0%	0%	0%	0%	2%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Offering or Increasing MID Allowance	0%	0%	0%	0%	0%	0%	20%	0%	0%	0%	0%	2%
Considering Hiring or Changing a Relocation Service Firm	0%	6%	0%	0%	0%	0%	0%	0%	0%	0%	17%	2%
Offering or Increasing Temporary Living Allowances	0%	0%	0%	0%	0%	6%	0%	0%	0%	5%	0%	2%
Offering or Increasing Allowances for Househunting Trips	0%	0%	0%	0%	0%	6%	0%	0%	0%	0%	0%	1%
Offering or Increasing Allowances for Shipment of Household Goods	0%	0%	0%	0%	0%	0%	0%	0%	0%	5%	17%	1%
Offering or Liberalizing In-House Purchase Program	0%	0%	0%	0%	0%	3%	0%	7%	0%	0%	0%	1%
Considering More Liberal Reimbursements (Unspecified)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Decreasing Our Assistance	17%	13%	0%	0%	33%	18%	0%	0%	15%	11%	0%	11%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
All Other Changes	0%	6%	33%	0%	0%	12%	20%	13%	8%	16%	17%	10%
Under Discussion Now; Policy Changes not Finalized	33%	6%	0%	0%	33%	6%	20%	7%	15%	5%	17%	12%
Don't Know Yet	0%	6%	0%	0%	0%	3%	0%	13%	8%	11%	17%	9%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Anticipating Changes	5	12	11	6	9	6	3	2	7	18	209
No Answer; Don't Know	1	0	0	0	0	0	0	0	1	0	4
Total Answering	4	12	11	6	9	6	3	2	6	18	205
Anticipated Changes											
Considering Home Marketing Assistance	0%	17%	36%	17%	0%	17%	0%	0%	33%	6%	11%
Offering or Liberalizing Spouse Assistance	0%	0%	9%	0%	11%	0%	0%	0%	0%	6%	10%
Considering Incentives for Employees to Sell Homes on Their Own	0%	25%	0%	0%	0%	17%	0%	0%	0%	17%	9%
Offering or Liberalizing Guarantee Against Loss Program	0%	17%	0%	0%	22%	0%	33%	0%	17%	6%	9%
Offering or Increasing Cost of Living Allowance	25%	8%	9%	0%	11%	17%	0%	0%	0%	6%	9%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Anticipating Changes	5	12	11	6	9	6	3	2	7	18	209
No Answer; Don't Know	1	0	0	0	0	0	0	0	1	0	4
Total Answering	4	12	11	6	9	6	3	2	6	18	205
Anticipated Changes											
Considering Home Marketing Assistance	0%	17%	36%	17%	0%	17%	0%	0%	33%	6%	11%
Offering or Liberalizing Spouse Assistance	0%	0%	9%	0%	11%	0%	0%	0%	0%	6%	10%
Considering Incentives for Employees to Sell Homes on Their Own	0%	25%	0%	0%	0%	17%	0%	0%	0%	17%	9%
Offering or Liberalizing Guarantee Against Loss Program	0%	17%	0%	0%	22%	0%	33%	0%	17%	6%	9%
Offering or Increasing Cost of Living Allowance	25%	8%	9%	0%	11%	17%	0%	0%	0%	6%	9%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Offering or Increasing Miscellaneous Expense Allowances	75%	8%	0%	17%	11%	17%	0%	0%	0%	0%	9%
Offering or Liberalizing Reimbursements for Tax Liability	0%	25%	0%	0%	22%	0%	0%	0%	0%	0%	7%
Considering Covering More Employees or New Hires	25%	8%	0%	17%	0%	0%	0%	0%	0%	0%	6%
Offering or Liberalizing Mortgage Assistance Program	0%	25%	9%	0%	0%	0%	0%	0%	0%	11%	5%
Offering or Increasing Closing Costs on New Home	0%	17%	0%	17%	0%	0%	0%	50%	0%	11%	5%
Considering Radon Testing Procedures	0%	0%	0%	0%	11%	17%	0%	0%	0%	0%	3%
Offering or Increasing Equity Loans	0%	0%	0%	17%	0%	0%	0%	0%	0%	0%	2%
Offering or Increasing Reimbursements of Other Home Sale Costs	0%	0%	18%	0%	0%	0%	0%	0%	0%	0%	2%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Offering or Increasing MID Allowance	0%	8%	9%	0%	11%	0%	0%	0%	0%	0%	2%
Considering Hiring or Changing a Relocation Service Firm	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%	2%
Offering or Increasing Temporary Living Allowances	0%	0%	9%	0%	0%	0%	0%	0%	0%	0%	2%
Offering or Increasing Allowances for Househunting Trips	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Offering or Increasing Allowances for Shipment of Household Goods	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Offering or Liberalizing In-House Purchase Program	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Considering More Liberal Reimbursements (Unspecified)	0%	0%	9%	0%	0%	0%	0%	0%	0%	0%	1%
Decreasing Our Assistance	0%	8%	0%	0%	0%	0%	67%	50%	0%	11%	11%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
All Other Changes	25%	17%	9%	0%	0%	0%	0%	0%	17%	11%	10%
Under Discussion Now; Policy Changes not Finalized	25%	0%	18%	17%	11%	17%	0%	0%	17%	17%	12%
Don't Know Yet	0%	0%	18%	50%	11%	17%	0%	0%	17%	17%	9%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Anticipating Changes	61	39	34	39	26	9	209
No Answer; Don't Know	1	0	0	1	2	0	4
Total Answering	60	39	34	38	24	9	205
Anticipated Changes							
Considering Home Marketing Assistance	10%	3%	9%	16%	13%	33%	11%
Offering or Liberalizing Spouse Assistance	8%	8%	12%	5%	13%	33%	10%
Considering Incentives for Employees to Sell Homes on Their Own	7%	13%	9%	11%	8%	11%	9%
Offering or Liberalizing Guarantee Against Loss Program	7%	10%	12%	11%	8%	0%	9%
Offering or Increasing Cost of Living Allowance	3%	13%	3%	11%	21%	11%	9%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Offering or Increasing Miscellaneous Expense Allowances	12%	3%	6%	13%	8%	11%	9%
Offering or Liberalizing Reimbursements for Tax Liability	10%	8%	0%	5%	8%	11%	7%
Considering Covering More Employees or New Hires	3%	8%	3%	16%	4%	0%	6%
Offering or Liberalizing Mortgage Assistance Program	5%	3%	9%	3%	0%	33%	5%
Offering or Increasing Closing Costs on New Home	7%	8%	3%	0%	8%	11%	5%
Considering Radon Testing Procedures	2%	0%	12%	3%	0%	11%	3%
Offering or Increasing Equity Loans	3%	3%	3%	0%	0%	0%	2%
Offering or Increasing Reimbursements of Other Home Sale Costs	0%	3%	3%	5%	4%	0%	2%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Offering or Increasing MID Allowance	2%	3%	3%	0%	0%	11%	2%
Considering Hiring or Changing a Relocation Service Firm	2%	5%	0%	0%	0%	0%	2%
Offering or Increasing Temporary Living Allowances	2%	0%	0%	5%	4%	0%	2%
Offering or Increasing Allowances for Househunting Trips	2%	0%	0%	3%	0%	0%	1%
Offering or Increasing Allowances for Shipment of Household Goods	3%	0%	0%	0%	0%	0%	1%
Offering or Liberalizing In-House Purchase Program	0%	3%	0%	3%	0%	0%	1%
Considering More Liberal Reimbursements (Unspecified)	0%	0%	0%	3%	0%	0%	1%
Decreasing Our Assistance	18%	8%	15%	8%	0%	0%	11%

ANTICIPATED CHANGES TO BE MADE TO RELOCATION POLICY IN 1989

TABLE 13 (CONT'D)

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
All Other Changes	7%	18%	15%	5%	8%	11%	10%
Under Discussion Now; Policy Changes not Finalized	10%	13%	18%	3%	13%	22%	12%
Don't Know Yet	12%	8%	3%	11%	17%	0%	9%

AREAS IN WHICH COMPANIES MADE EXCEPTIONS TO THE OVERALL POLICY IN 1988

TABLE 14

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	2	1	0	1	1	0	0	2	0	0	0	12
Total Answering	26	44	12	3	46	85	20	49	26	44	24	602
Exception Areas												
Time Extensions on Temporary Living	46%	59%	67%	33%	54%	67%	60%	57%	65%	66%	75%	61%
Extension of Marketing Time on Old Home	31%	43%	33%	33%	46%	48%	40%	51%	46%	39%	54%	44%
Increased Benefits to New Hires	15%	30%	50%	0%	37%	37%	60%	25%	27%	25%	38%	34%
Providing Loss Protection on the Old Home	39%	36%	33%	33%	24%	34%	45%	37%	31%	25%	42%	33%
Time Extensions on Duplicate House Carrying Costs	27%	23%	25%	0%	24%	34%	40%	41%	31%	23%	21%	28%
Offering Bridge Loans	12%	16%	42%	33%	35%	27%	25%	22%	19%	14%	25%	26%
Extending Home Purchase Assistance to Renters	4%	9%	17%	0%	22%	22%	30%	22%	15%	11%	25%	16%

AREAS IN WHICH COMPANIES MADE EXCEPTIONS TO THE OVERALL POLICY IN 1988

TABLE 14 (CONT'D)

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Time Extensions on MIDA Payments	0%	2%	8%	0%	0%	6%	0%	2%	4%	7%	0%	4%
Increased Other Allowances Above Limits of Policy	0%	11%	8%	0%	4%	11%	0%	10%	4%	2%	8%	9%
All Other Exceptions	4%	0%	0%	0%	0%	0%	0%	0%	8%	2%	0%	2%
Made No Exceptions to Policy	39%	14%	25%	33%	33%	22%	5%	22%	19%	21%	17%	22%

AREAS IN WHICH COMPANIES MADE EXCEPTIONS TO THE OVERALL POLICY IN 1988

TABLE 14

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	1	0	1	0	0	1	2	12
Total Answering	13	31	22	14	20	10	7	12	16	78	602
Exception Areas											
Time Extensions on Temporary Living	62%	65%	64%	50%	75%	40%	43%	58%	69%	60%	61%
Extension of Marketing Time on Old Home	54%	45%	55%	36%	60%	40%	43%	42%	56%	35%	44%
Increased Benefits to New Hires	31%	48%	50%	36%	50%	20%	57%	17%	25%	31%	34%
Providing Loss Protection on the Old Home	54%	39%	36%	21%	40%	30%	29%	25%	38%	24%	33%
Time Extensions on Duplicate House Carrying Costs	46%	23%	32%	7%	45%	20%	43%	25%	0%	28%	28%
Offering Bridge Loans	31%	36%	18%	21%	60%	20%	29%	25%	13%	30%	26%
Extending Home Purchase Assistance to Renters	23%	16%	32%	0%	30%	10%	14%	0%	0%	6%	16%

AREAS IN WHICH COMPANIES MADE EXCEPTIONS TO THE OVERALL POLICY IN 1988

TABLE 14 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Time Extensions on MIDA Payments	8%	7%	9%	0%	5%	0%	0%	0%	0%	8%	4%
Increased Other Allowances Above Limits of Policy	0%	13%	14%	7%	20%	10%	29%	17%	13%	10%	9%
All Other Exceptions	8%	0%	0%	0%	0%	0%	0%	0%	6%	4%	2%
Made No Exceptions to Policy	23%	16%	23%	43%	0%	30%	43%	33%	13%	26%	22%

AREAS IN WHICH COMPANIES MADE EXCEPTIONS TO THE OVERALL POLICY IN 1988

TABLE 14

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	3	1	4	0	2	0	12
Total Answering	217	115	101	96	44	26	602
Exception Areas							
Time Extensions on Temporary Living	51%	65%	65%	71%	64%	77%	61%
Extension of Marketing Time on Old Home	31%	49%	52%	54%	52%	58%	44%
Increased Benefits to New Hires	25%	36%	39%	51%	25%	31%	34%
Providing Loss Protection on the Old Home	23%	33%	35%	45%	41%	46%	33%
Time Extensions on Duplicate House Carrying Costs	26%	34%	30%	29%	16%	31%	28%
Offering Bridge Loans	26%	30%	24%	29%	11%	19%	26%
Extending Home Purchase Assistance to Renters	12%	17%	12%	23%	21%	27%	16%

AREAS IN WHICH COMPANIES MADE EXCEPTIONS

TO THE OVERALL POLICY IN 1988

TABLE 14 (CONT'D)

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Time Extensions on MIDA Payments	2%	3%	5%	8%	2%	12%	4%
Increased Other Allowances Above Limits of Policy	8%	9%	13%	8%	7%	4%	9%
All Other Exceptions	1%	0%	1%	1%	5%	8%	2%
Made No Exceptions to Policy	33%	16%	16%	14%	23%	19%	22%

WHETHER INTERNATIONAL TRANSFERS ARE COVERED UNDER THE DOMESTIC OR AN INTERNATIONAL POLICY

TABLE 15

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Transfer Internationally	13	22	6	0	34	30	8	11	11	9	17	297
No Answer; Don't Know	1	0	0	0	0	1	0	1	0	0	0	9
Total Answering	12	22	6	0	34	29	8	10	11	9	17	288
Policy for International Transfers												
Covered by Same Policy as Domestic Transfers	33%	41%	83%	0%	56%	52%	50%	50%	73%	33%	24%	50%
Covered by Separate International Policy	58%	59%	17%	0%	21%	38%	25%	40%	18%	67%	59%	41%
No Formal Policy for International Transfers	8%	0%	0%	0%	24%	10%	25%	10%	9%	0%	18%	9%

WHETHER INTERNATIONAL TRANSFERS ARE COVERED UNDER THE DOMESTIC OR AN INTERNATIONAL POLICY

TABLE 15

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Transfer Internationally	11	18	17	7	9	6	4	5	10	49	297
No Answer; Don't Know	3	0	1	0	0	0	1	0	1	0	9
Total Answering	8	18	16	7	9	6	3	5	9	49	288
Policy for International Transfers											
Covered by Same Policy as Domestic Transfers	25%	44%	44%	57%	44%	67%	67%	60%	67%	57%	50%
Covered by Separate International Policy	63%	44%	56%	43%	44%	33%	33%	20%	33%	37%	41%
No Formal Policy for International Transfers	13%	11%	0%	0%	11%	0%	0%	20%	0%	6%	9%

WHETHER INTERNATIONAL TRANSFERS ARE COVERED UNDER THE DOMESTIC OR AN INTERNATIONAL POLICY

TABLE 15

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Transfer Internationally	72	45	61	64	34	19	297
No Answer; Don't Know	0	1	1	4	1	2	9
Total Answering	72	44	60	60	33	17	288
Policy for International Transfers							
Covered by Same Policy as Domestic Transfers	57%	59%	53%	42%	46%	29%	50%
Covered by Separate International Policy	36%	27%	32%	50%	52%	65%	41%
No Formal Policy for International Transfers	7%	14%	15%	8%	3%	6%	9%

COMPANIES CURRENTLY USING A RELOCATION SERVICE FIRM FOR ONE OR MORE SERVICES

TABLE 16

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
Use Relocation Firm												
Company Does Use	54%	78%	75%	100%	79%	69%	65%	71%	77%	82%	79%	74%
Company Does not Use	46%	22%	25%	0%	21%	31%	35%	29%	23%	18%	21%	26%

COMPANIES CURRENTLY USING A RELOCATION SERVICE FIRM FOR ONE OR MORE SERVICES

TABLE 16

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	13	31	22	15	20	11	7	12	17	80	614
Use Relocation Firm											
Company Does Use	85%	81%	96%	73%	70%	100%	71%	67%	65%	65%	74%
Company Does not Use	15%	19%	5%	27%	30%	0%	29%	33%	35%	35%	26%

COMPANIES CURRENTLY USING A RELOCATION SERVICE FIRM

FOR ONE OR MORE SERVICES

TABLE 16

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
Use Relocation Firm							
Company Does Use	63%	73%	81%	83%	85%	77%	74%
Company Does not Use	37%	27%	19%	17%	15%	23%	26%

SERVICES PROVIDED BY RELOCATION FIRM(S) WHICH COMPANIES USE

TABLE 17

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Using Relocation Firms	15	35	9	4	37	59	13	36	20	36	19	452
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	15	35	9	4	37	59	13	36	20	36	19	452
Services Used												
Home Sale (Third Party Purchase)	100%	97%	100%	100%	95%	98%	92%	94%	100%	94%	95%	96%
Home Finding	53%	60%	33%	25%	60%	54%	69%	69%	75%	47%	63%	61%
Consulting	60%	63%	33%	50%	46%	41%	69%	61%	50%	50%	42%	51%
Equity Loans	33%	54%	22%	75%	46%	34%	39%	44%	40%	42%	32%	44%
Group Move Assistance	47%	37%	22%	50%	38%	22%	15%	25%	55%	44%	37%	35%
Property Management	40%	46%	56%	0%	27%	31%	62%	33%	35%	31%	16%	33%
Mortgage Financing	27%	43%	11%	25%	38%	24%	31%	47%	20%	28%	37%	32%
Transportation	13%	14%	0%	50%	14%	22%	0%	6%	10%	11%	21%	13%
Other Services	7%	9%	0%	0%	3%	3%	0%	3%	0%	6%	5%	5%

Services Provided By Relocation Firm(s) Which Companies Use

TABLE 17

Industry (Contd)

	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Using Relocation Firms	11	25	21	11	14	11	5	8	11	52	452
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	11	25	21	11	14	11	5	8	11	52	452
Services Used											
Home Sale (Third Party Purchase)	91%	96%	100%	91%	100%	100%	80%	100%	91%	94%	96%
Home Finding	73%	68%	67%	91%	50%	73%	0%	75%	46%	67%	61%
Consulting	27%	60%	52%	64%	50%	55%	60%	38%	55%	50%	51%
Equity Loans	55%	56%	57%	64%	50%	64%	60%	50%	36%	37%	44%
Group Move Assistance	55%	60%	10%	55%	36%	46%	20%	13%	18%	33%	35%
Property Management	18%	44%	29%	46%	50%	18%	60%	25%	27%	19%	33%
Mortgage Financing	36%	48%	29%	46%	29%	55%	40%	0%	9%	29%	32%
Transportation	0%	20%	5%	18%	21%	18%	0%	0%	9%	8%	13%
Other Services	0%	12%	0%	9%	0%	0%	40%	0%	18%	8%	5%

SERVICES PROVIDED BY RELOCATION FIRM(S) WHICH COMPANIES USE

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Using Relocation Firms	139	85	85	80	39	20	452
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	139	85	85	80	39	20	452
Services Used							
Home Sale (Third Party Purchase)	96%	98%	94%	96%	97%	95%	96%
Home Finding	55%	69%	64%	61%	59%	65%	61%
Consulting	54%	46%	53%	54%	49%	40%	51%
Equity Loans	37%	45%	46%	55%	46%	35%	44%
Group Move Assistance	26%	17%	40%	48%	59%	50%	35%
Property Management	35%	28%	29%	33%	49%	15%	33%
Mortgage Financing	28%	24%	41%	39%	39%	30%	32%
Transportation	16%	12%	12%	14%	5%	5%	13%
Other Services	3%	4%	7%	6%	5%	15%	5%

HOME SALE

Company's Overall Policy for Disposing of a Transferred Employee's Former Living Quarters TABLE **18**

Average Length of Time Homes Purchased by Company or its Relocation Service Firm(s) were in Inventory in 1988 TABLE **19**

Percent of Homes which Companies Purchased that were Amended or Assigned Sales TABLE **20**

Companies with a Formal Marketing Assistance Program to help Employees Sell the Former Home TABLE **21**

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Companies with a Program to Provide Protection Against Loss-On-Investment on the Sale of Employee Homes TABLE **26**

Companies which Gross-Up Loss-on-Investment Payments to Employees TABLE **27**

Whether Loss-on-Investment Protection is Written into the Policy or Offered Selectively TABLE **28**

COMPANY'S OVERALL POLICY FOR DISPOSING OF A TRANSFERRED EMPLOYEE'S FORMER LIVING QUARTERS

TABLE 18

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
Company Policy												
The Company Offers to Purchase the Home and Bears Some or All Home Sale Expenses	32%	24%	17%	50%	11%	17%	20%	10%	4%	21%	4%	14%
The Company Employs an Outside Relocation Firm or Bank to Purchase the Home	43%	64%	67%	50%	66%	61%	55%	53%	69%	71%	58%	62%
The Employee Must Arrange for the Sale of the Home But Is Reimbursed for Some or All Home Sale Expenses	25%	9%	17%	0%	21%	21%	15%	29%	27%	7%	38%	21%
The Employee Is Given No Assistance or Reimbursement in the Sale of the Home	0%	2%	0%	0%	2%	1%	10%	6%	0%	2%	0%	2%
Other Policies	0%	0%	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%

COMPANY'S OVERALL POLICY FOR DISPOSING OF A TRANSFERRED EMPLOYEE'S FORMER LIVING QUARTERS

TABLE 18

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	13	31	22	15	20	11	7	12	17	80	614
Company Policy											
The Company Offers to Purchase the Home and Bears Some or All Home Sale Expenses	15%	13%	14%	7%	10%	0%	14%	8%	12%	9%	14%
The Company Employs an Outside Relocation Firm or Bank to Purchase the Home	46%	74%	82%	60%	75%	100%	57%	58%	53%	56%	62%
The Employee Must Arrange for the Sale of the Home But Is Reimbursed for Some or All Home Sale Expenses	39%	7%	5%	27%	15%	0%	29%	33%	24%	33%	21%
The Employee Is Given No Assistance or Reimbursement in the Sale of the Home	0%	7%	0%	7%	0%	0%	0%	0%	6%	3%	2%
Other Policies	0%	0%	0%	0%	0%	0%	0%	0%	6%	0%	0%

COMPANY'S OVERALL POLICY FOR DISPOSING OF A TRANSFERRED EMPLOYEE'S FORMER LIVING QUARTERS

TABLE 18

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
Company Policy							
The Company Offers to Purchase the Home and Bears Some or All Home Sale Expenses	11%	16%	15%	13%	20%	19%	14%
The Company Employs an Outside Relocation Firm or Bank to Purchase the Home	51%	66%	71%	70%	67%	69%	62%
The Employee Must Arrange for the Sale of the Home But Is Reimbursed for Some or All Home Sale Expenses	33%	17%	12%	17%	11%	8%	21%
The Employee Is Given No Assistance or Reimbursement in the Sale of the Home	5%	0%	1%	1%	2%	4%	2%
Other Policies	1%	1%	0%	0%	0%	0%	0%

AVERAGE LENGTH OF TIME HOMES PURCHASED BY COMPANY OR ITS RELOCATION SERVICE FIRM(S) WERE IN INVENTORY IN 1988

TABLE 19

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total With Home Purchase Policy	22	40	10	4	37	68	15	35	20	41	16	479
No Answer	3	10	1	0	7	5	3	5	4	6	3	77
Total Answering	19	30	9	4	30	63	12	30	16	35	13	402
Number of Days in Inventory												
Less Than 60 Days	5%	3%	0%	0%	0%	2%	0%	10%	13%	3%	8%	5%
60 - 89 Days	0%	17%	22%	0%	20%	18%	17%	33%	13%	11%	15%	18%
90 - 119 Days	33%	30%	11%	50%	33%	34%	0%	20%	25%	20%	15%	25%
120 - 149 Days	11%	20%	33%	25%	30%	19%	17%	17%	31%	23%	15%	24%
150 - 179 Days	16%	13%	22%	0%	7%	14%	8%	3%	0%	17%	31%	11%
180 - 209 Days	21%	13%	11%	25%	10%	13%	33%	13%	12%	20%	16%	12%
210 Days or Longer	16%	3%	0%	0%	0%	2%	25%	3%	6%	6%	0%	5%
Average # of Days	152	116	120	122	108	116	176	108	115	137	123	118

Average Length Of Time Homes Purchased By Company Or Its Relocation Service Firm(s) Were In Inventory In 1988

TABLE 19

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total With Home Purchase Policy	9	27	21	10	17	11	5	8	11	52	479
No Answer	2	5	3	2	1	1	1	0	3	12	77
Total Answering	7	22	18	8	16	10	4	8	8	40	402
Number of Days in Inventory											
Less Than 60 Days	14%	0%	11%	13%	6%	10%	0%	0%	13%	10%	5%
60 - 89 Days	14%	14%	39%	25%	13%	20%	25%	0%	0%	25%	18%
90 - 119 Days	28%	36%	22%	0%	31%	20%	25%	25%	25%	18%	25%
120 - 149 Days	43%	32%	11%	25%	31%	50%	25%	50%	50%	25%	24%
150 - 179 Days	0%	14%	17%	13%	0%	0%	0%	13%	0%	13%	11%
180 - 209 Days	0%	0%	0%	13%	13%	0%	25%	13%	13%	5%	12%
210 Days or Longer	0%	5%	0%	13%	6%	0%	0%	0%	0%	5%	5%
Average # of Days	97	118	89	129	118	96	115	128	115	109	118

AVERAGE LENGTH OF TIME HOMES PURCHASED BY COMPANY OR ITS RELOCATION SERVICE FIRM(S) WERE IN INVENTORY IN 1988

TABLE 19

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total With Home Purchase Policy	141	96	92	81	40	25	479
No Answer	16	18	16	16	6	5	77
Total Answering	125	78	76	65	34	20	402
Number of Days in Inventory							
Less Than 60 Days	6%	5%	3%	5%	9%	5%	5%
60 - 89 Days	18%	18%	21%	15%	9%	20%	18%
90 - 119 Days	20%	28%	32%	28%	30%	15%	25%
120 - 149 Days	23%	26%	21%	26%	27%	35%	24%
150 - 179 Days	10%	12%	8%	17%	12%	10%	11%
180 - 209 Days	16%	8%	12%	9%	12%	10%	12%
210 Days or Longer	6%	5%	4%	0%	3%	5%	5%
Average # of Days	126	114	115	112	121	121	118

PERCENT OF HOMES WHICH COMPANIES PURCHASED THAT WERE AMENDED OR ASSIGNED SALES

TABLE 20

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total With Home Purchase Policy	22	40	10	4	37	68	15	35	20	41	16	479
No Answer; Don't Know	2	3	0	1	3	4	1	5	4	4	2	41
Total Answering	20	37	10	3	34	64	14	30	16	37	14	438
Percent												
Less Than 10%	35%	19%	30%	0%	24%	17%	50%	20%	13%	10%	14%	17%
10% - 19%	15%	8%	10%	0%	6%	6%	7%	7%	6%	14%	7%	8%
20% - 29%	5%	5%	10%	33%	9%	11%	7%	10%	13%	19%	7%	11%
30% - 39%	5%	14%	0%	67%	9%	8%	14%	0%	25%	11%	14%	11%
40% - 49%	10%	16%	10%	0%	18%	13%	7%	10%	6%	5%	0%	13%
50% - 59%	25%	16%	20%	0%	18%	16%	14%	27%	13%	22%	21%	20%
60% - 69%	5%	11%	0%	0%	12%	6%	0%	10%	19%	8%	7%	7%
70% - 79%	0%	5%	10%	0%	6%	11%	0%	0%	6%	8%	7%	6%
80% - 89%	0%	5%	0%	0%	0%	8%	0%	13%	0%	3%	14%	4%
90% or Over	0%	0%	10%	0%	0%	5%	0%	3%	0%	0%	7%	3%
Average %	26.2	37.7	34.2	27.7	33.4	42.0	19.1	41.6	36.9	36.1	46.7	37.2

PERCENT OF HOMES WHICH COMPANIES PURCHASED THAT WERE AMENDED OR ASSIGNED SALES

TABLE 20

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total With Home Purchase Policy	9	27	21	10	17	11	5	8	11	52	479
No Answer; Don't Know	1	1	2	0	1	2	0	0	1	4	41
Total Answering	8	26	19	10	16	9	5	8	10	48	438
Percent											
Less Than 10%	13%	12%	10%	10%	19%	11%	0%	50%	0%	10%	17%
10% - 19%	0%	12%	0%	10%	13%	11%	0%	13%	0%	6%	8%
20% - 29%	13%	15%	11%	0%	13%	11%	0%	0%	30%	17%	11%
30% - 39%	13%	19%	16%	30%	19%	11%	20%	0%	10%	8%	11%
40% - 49%	38%	15%	37%	0%	19%	11%	0%	13%	20%	13%	13%
50% - 59%	25%	19%	21%	10%	13%	22%	40%	13%	30%	27%	20%
60% - 69%	0%	4%	0%	0%	6%	11%	20%	0%	0%	8%	7%
70% - 79%	0%	4%	5%	0%	0%	11%	0%	13%	0%	6%	6%
80% - 89%	0%	0%	0%	20%	0%	0%	0%	0%	0%	2%	4%
90% or Over	0%	0%	0%	20%	0%	0%	20%	0%	10%	2%	3%
Average %	36.1	31.6	37.6	52.1	29.8	39.0	57.6	23.4	44.4	40.1	37.2

PERCENT OF HOMES WHICH COMPANIES PURCHASED THAT WERE AMENDED OR ASSIGNED SALES

TABLE 20

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total With Home Purchase Policy	141	96	92	81	40	25	479
No Answer; Don't Know	9	7	10	6	2	5	41
Total Answering	132	89	82	75	38	20	438
Percent							
Less Than 10%	31%	18%	13%	8%	3%	5%	17%
10% - 19%	5%	8%	10%	8%	8%	15%	8%
20% - 29%	12%	11%	13%	11%	8%	10%	11%
30% - 39%	12%	7%	11%	11%	21%	15%	11%
40% - 49%	5%	10%	15%	24%	16%	25%	13%
50% - 59%	15%	26%	18%	20%	21%	30%	20%
60% - 69%	3%	10%	7%	9%	13%	0%	7%
70% - 79%	7%	3%	7%	4%	8%	0%	6%
80% - 89%	3%	5%	4%	5%	3%	0%	4%
90% or Over	6%	2%	1%	0%	0%	0%	3%
Average %	32.4	37.8	37.7	41.2	43.7	36.3	37.2

COMPANIES WITH A FORMAL MARKETING ASSISTANCE PROGRAM TO HELP EMPLOYEES SELL THE FORMER HOME

TABLE 21

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	1	0	0	0	0	0	1	4
Total Answering	28	45	12	4	46	85	20	51	26	44	23	610
Home Marketing Assistance												
Do Offer	18%	38%	8%	50%	26%	22%	25%	33%	39%	27%	26%	31%
Do not Offer	82%	62%	92%	50%	74%	78%	75%	67%	62%	73%	74%	69%

COMPANIES WITH A FORMAL MARKETING ASSISTANCE PROGRAM TO HELP EMPLOYEES SELL THE FORMER HOME

TABLE 21

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	1	0	0	0	0	1	0	4
Total Answering	13	31	22	14	20	11	7	12	16	80	610
Home Marketing Assistance											
Do Offer	46%	45%	50%	36%	25%	36%	43%	25%	13%	36%	31%
Do not Offer	54%	55%	50%	64%	75%	64%	57%	75%	88%	64%	69%

COMPANIES WITH A FORMAL MARKETING ASSISTANCE PROGRAM TO HELP EMPLOYEES SELL THE FORMER HOME

TABLE 21

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	2	0	1	0	0	0	4
Total Answering	218	116	104	96	46	26	610
Home Marketing Assistance							
Do Offer	21%	35%	30%	43%	46%	35%	31%
Do not Offer	79%	66%	70%	57%	54%	65%	69%

COMPANIES WHICH USE OUTSIDE FIRMS FOR HOME MARKETING ASSISTANCE

TABLE 22

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Offer	5	17	1	2	12	19	5	17	10	12	6	188
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	5	17	1	2	12	19	5	17	10	12	6	188
Use of Outside Firms												
Do Use	100%	94%	100%	100%	83%	79%	80%	82%	100%	83%	83%	90%
Do not Use	0%	6%	0%	0%	17%	21%	20%	18%	0%	17%	17%	10%

COMPANIES WHICH USE OUTSIDE FIRMS FOR HOME MARKETING ASSISTANCE

TABLE 22

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Offer	6	14	11	5	5	4	3	3	2	29	188
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	6	14	11	5	5	4	3	3	2	29	188
Use of Outside Firms											
Do Use	100%	100%	91%	80%	100%	100%	100%	100%	50%	97%	90%
Do not Use	0%	0%	9%	20%	0%	0%	0%	0%	50%	3%	10%

COMPANIES WHICH USE OUTSIDE FIRMS FOR HOME MARKETING ASSISTANCE

TABLE 22

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Offer	46	40	31	41	21	9	188
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	46	40	31	41	21	9	188
Use of Outside Firms							
Do Use	96%	80%	84%	98%	91%	100%	90%
Do not Use	4%	20%	16%	2%	10%	0%	10%

COMPANIES WHICH OFFER INCENTIVES TO ENCOURAGE SALES OF EMPLOYEE HOMES

TABLE 23

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	1	3
Total Answering	28	45	12	4	47	85	20	51	26	44	23	611
Incentive Programs												
Do Offer	50%	38%	0%	50%	26%	40%	40%	41%	54%	32%	13%	33%
Do not Offer	50%	62%	100%	50%	75%	60%	60%	59%	46%	68%	87%	67%

COMPANIES WHICH OFFER INCENTIVES TO ENCOURAGE SALES OF EMPLOYEE HOMES

TABLE 23

Industry (Contd)											
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	2	3
Total Answering	13	31	22	15	20	11	7	12	17	78	611
Incentive Programs											
Do Offer	31%	39%	41%	13%	20%	27%	57%	8%	29%	23%	33%
Do not Offer	69%	61%	59%	87%	80%	73%	43%	92%	71%	77%	67%

COMPANIES WHICH OFFER INCENTIVES TO ENCOURAGE SALES OF EMPLOYEE HOMES

TABLE 23

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	2	0	0	0	0	1	3
Total Answering	218	116	105	96	46	25	611
Incentive Programs							
Do Offer	26%	32%	37%	41%	35%	44%	33%
Do not Offer	74%	68%	63%	59%	65%	56%	67%

RECIPIENTS OF INCENTIVE PROGRAMS

TABLE 24

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Offer	14	17	0	2	12	34	8	21	14	14	3	201
No Answer; Don't Know	0	0	0	0	0	0	0	1	0	0	0	1
Total Answering	14	17	0	2	12	34	8	20	14	14	3	200
Recipients of Incentives												
The Employee	79%	71%	0%	0%	67%	85%	63%	75%	86%	79%	67%	73%
Brokers	29%	12%	0%	100%	25%	15%	38%	20%	21%	36%	67%	27%
Buyers of the Home	21%	29%	0%	50%	25%	12%	13%	5%	21%	21%	33%	22%

RECIPIENTS OF INCENTIVE PROGRAMS

Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Offer	4	12	9	2	4	3	4	1	5	18	201
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	1
Total Answering	4	12	9	2	4	3	4	1	5	18	200
Recipients of Incentives											
The Employee	50%	75%	44%	100%	50%	67%	75%	100%	40%	78%	73%
Brokers	75%	25%	56%	50%	25%	67%	25%	0%	40%	17%	27%
Buyers of the Home	75%	8%	67%	0%	50%	33%	25%	0%	20%	22%	22%

RECIPIENTS OF INCENTIVE PROGRAMS

TABLE 24

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Offer	57	37	39	39	16	11	201
No Answer; Don't Know	1	0	0	0	0	0	1
Total Answering	56	37	39	39	16	11	200
Recipients of Incentives							
The Employee	71%	65%	77%	72%	81%	82%	73%
Brokers	27%	38%	23%	26%	25%	9%	27%
Buyers of the Home	18%	16%	18%	28%	44%	27%	22%

COMPANIES WHICH GROSS-UP INCENTIVE PAYMENTS TO EMPLOYEES

TABLE 25

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Offer Incentives to Employees	11	12	0	0	8	29	5	15	12	11	2	146
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	1	0	2
Total Answering	11	12	0	0	8	29	5	15	12	10	2	144
Gross-Up of Payments												
Do Gross-Up to Cover Added Tax Liability	27%	33%	0%	0%	63%	55%	20%	33%	67%	50%	50%	44%
Do not Gross-Up to Cover Added Tax Liability	73%	67%	0%	0%	38%	45%	80%	67%	33%	50%	50%	56%

COMPANIES WHICH GROSS-UP INCENTIVE PAYMENTS TO EMPLOYEES

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Offer Incentives to Employees	2	9	4	2	2	2	3	1	2	14	146
No Answer; Don't Know	0	0	0	0	0	0	1	0	0	0	2
Total Answering	2	9	4	2	2	2	2	1	2	14	144
Gross-Up of Payments											
Do Gross-Up to Cover Added Tax Liability	0%	56%	50%	0%	0%	50%	0%	0%	50%	43%	44%
Do not Gross-Up to Cover Added Tax Liability	100%	44%	50%	100%	100%	50%	100%	100%	50%	57%	56%

COMPANIES WHICH GROSS-UP INCENTIVE PAYMENTS TO EMPLOYEES

TABLE 25

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Offer Incentives to Employees	40	24	30	28	13	9	146
No Answer; Don't Know	2	0	0	0	0	0	2
Total Answering	38	24	30	28	13	9	144
Gross-Up of Payments							
Do Gross-Up to Cover Added Tax Liability	45%	46%	50%	36%	54%	22%	44%
Do not Gross-Up to Cover Added Tax Liability	55%	54%	50%	64%	46%	78%	56%

COMPANIES WITH A PROGRAM TO PROVIDE PROTECTION AGAINST LOSS-ON-INVESTMENT ON THE SALE OF EMPLOYEE HOMES

TABLE 26

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	1
Total Answering	28	45	12	4	47	85	20	51	26	44	24	613
Loss Protection Programs												
Company has a Loss Protection Program	75%	58%	50%	25%	30%	45%	40%	55%	62%	39%	17%	46%
Company Does not Have a Loss Protection Program	25%	42%	50%	75%	70%	55%	60%	45%	39%	61%	83%	55%

COMPANIES WITH A PROGRAM TO PROVIDE PROTECTION AGAINST LOSS-ON-INVESTMENT ON THE SALE OF EMPLOYEE HOMES

TABLE 26

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	1	1
Total Answering	13	31	22	15	20	11	7	12	17	79	613
Loss Protection Programs											
Company has a Loss Protection Program	46%	58%	77%	13%	55%	27%	29%	33%	53%	35%	46%
Company Does not Have a Loss Protection Program	54%	42%	23%	87%	45%	73%	71%	67%	47%	65%	55%

COMPANIES WITH A PROGRAM TO PROVIDE PROTECTION AGAINST LOSS-ON-INVESTMENT ON THE SALE OF EMPLOYEE HOMES

TABLE 26

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	1	0	0	0	0	0	1
Total Answering	219	116	105	96	46	26	613
Loss Protection Programs							
Company has a Loss Protection Program	31%	43%	57%	55%	67%	62%	46%
Company Does not Have a Loss Protection Program	69%	57%	43%	45%	33%	39%	55%

COMPANIES WHICH GROSS-UP LOSS-ON-INVESTMENT PAYMENTS TO EMPLOYEES

TABLE 27

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total With Loss Protection Programs	21	26	6	1	14	38	8	28	16	17	4	279
No Answer; Don't Know	0	0	0	0	0	1	0	1	0	0	0	4
Total Answering	21	26	6	1	14	37	8	27	16	17	4	275
Policy												
Employees Given Loss Protection Payments are Reimbursed for the Tax Liability	62%	62%	67%	100%	79%	70%	75%	63%	75%	65%	50%	70%
Employees Given Loss Protection Payments are not Reimbursed for the Tax Liability	38%	39%	33%	0%	21%	30%	25%	37%	25%	35%	50%	30%

COMPANIES WHICH GROSS-UP LOSS-ON-INVESTMENT PAYMENTS TO EMPLOYEES

TABLE 27

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total With Loss Protection Programs	6	18	17	2	11	3	2	4	9	28	279
No Answer; Don't Know	0	1	0	0	0	0	0	0	1	0	4
Total Answering	6	17	17	2	11	3	2	4	8	28	275
Policy											
Employees Given Loss Protection Payments are Reimbursed for the Tax Liability	100%	82%	82%	50%	55%	100%	50%	75%	88%	64%	70%
Employees Given Loss Protection Payments are not Reimbursed for the Tax Liability	0%	18%	18%	50%	46%	0%	50%	25%	13%	36%	30%

COMPANIES WHICH GROSS-UP LOSS-ON-INVESTMENT PAYMENTS TO EMPLOYEES

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total With Loss Protection Programs	67	50	60	53	31	16	279
No Answer; Don't Know	2	1	0	0	0	0	4
Total Answering	65	49	60	53	31	16	275
Policy							
Employees Given Loss Protection Payments are Reimbursed for the Tax Liability	60%	65%	68%	81%	74%	81%	70%
Employees Given Loss Protection Payments are not Reimbursed for the Tax Liability	40%	35%	32%	19%	26%	19%	30%

WHETHER LOSS-ON-INVESTMENT PROTECTION IS WRITTEN INTO THE POLICY OR OFFERED SELECTIVELY

TABLE 28

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total With Loss Protection Programs	21	26	6	1	14	38	8	28	16	17	4	279
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	21	26	6	1	14	38	8	28	16	17	4	279
Type of Program												
Loss Protection is Written Into Policy	57%	58%	50%	0%	50%	47%	38%	39%	69%	88%	50%	55%
Loss Protection is Offered Selectively on a Case by Case Basis	43%	42%	50%	100%	50%	53%	63%	61%	31%	12%	50%	45%

WHETHER LOSS-ON-INVESTMENT PROTECTION IS WRITTEN INTO THE POLICY OR OFFERED SELECTIVELY

TABLE 28

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total With Loss Protection Programs	6	18	17	2	11	3	2	4	9	28	279
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	6	18	17	2	11	3	2	4	9	28	279
Type of Program											
Loss Protection is Written Into Policy	17%	72%	59%	0%	82%	67%	0%	50%	78%	46%	55%
Loss Protection is Offered Selectively on a Case by Case Basis	83%	28%	41%	100%	18%	33%	100%	50%	22%	54%	45%

WHETHER LOSS-ON-INVESTMENT PROTECTION IS WRITTEN INTO THE POLICY OR OFFERED SELECTIVELY

TABLE 28

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total With Loss Protection Programs	67	50	60	53	31	16	279
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	67	50	60	53	31	16	279
Type of Program							
Loss Protection is Written Into Policy	43%	44%	58%	62%	74%	69%	55%
Loss Protection is Offered Selectively on a Case by Case Basis	57%	56%	42%	38%	26%	31%	45%

HOME PURCHASE

Expenses Reimbursed Employees on the Purchase of a New Home TABLE 29

Limits Placed on Reimbursements to Employees for Mortgage Origination Fees TABLE 30

Limits Placed on Reimbursements to Employees for Mortgage Discount Points Paid by the Buyer TABLE 31

Companies Providing a Mortgage Interest Differential Allowance TABLE 32

Number of Homeowners Transferred in 1988 Who Received a MIDA Payment TABLE 33

Companies Providing a National Mortgage Program for New Home Purchases TABLE 34

Number of Homeowners Transferred in 1988 Who Utilized the Mortgage Program TABLE 35

EXPENSES REIMBURSED EMPLOYEES ON THE PURCHASE OF A NEW HOME

TABLE 29

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	2
Total Answering	28	45	12	4	47	85	20	51	26	44	24	612
Reimbursed Expenses												
Title Costs	96%	87%	92%	75%	96%	87%	85%	82%	77%	86%	79%	87%
Other Normal Closing Costs	93%	89%	92%	75%	94%	89%	85%	78%	77%	84%	83%	87%
Mortgage Origination Fees	93%	82%	83%	100%	94%	80%	80%	82%	77%	82%	88%	85%
Attorney or Escrow Officer Fees	96%	89%	92%	75%	89%	85%	80%	80%	73%	84%	75%	85%
Mortgage Discount Points Paid by Buyer	82%	71%	75%	50%	57%	57%	60%	59%	50%	59%	42%	61%
Interest on Interim or Bridge Loans	43%	29%	50%	50%	34%	42%	45%	28%	31%	41%	17%	36%

EXPENSES REIMBURSED EMPLOYEES ON THE PURCHASE OF A NEW HOME

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Given Flat Amount to Cover All Expenses	0%	2%	8%	0%	0%	0%	0%	2%	4%	0%	4%	1%
Other Expenses	4%	2%	8%	0%	11%	4%	0%	2%	8%	2%	8%	4%
No Expenses Reimbursed	4%	4%	0%	0%	2%	8%	10%	12%	12%	11%	4%	7%

EXPENSES REIMBURSED EMPLOYEES ON THE PURCHASE OF A NEW HOME

TABLE 29

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	1	0	1	2
Total Answering	13	31	22	15	20	11	7	11	17	79	612
Reimbursed Expenses											
Title Costs	100%	97%	96%	73%	95%	91%	100%	91%	88%	80%	87%
Other Normal Closing Costs	100%	94%	96%	73%	95%	91%	100%	91%	82%	81%	87%
Mortgage Origination Fees	92%	90%	96%	80%	100%	91%	100%	82%	88%	77%	85%
Attorney or Escrow Officer Fees	92%	94%	96%	67%	100%	82%	100%	82%	82%	76%	85%
Mortgage Discount Points Paid by Buyer	69%	71%	82%	47%	90%	73%	71%	64%	65%	49%	61%
Interest on Interim or Bridge Loans	31%	39%	32%	33%	45%	46%	43%	55%	35%	30%	36%

EXPENSES REIMBURSED EMPLOYEES ON THE PURCHASE OF A NEW HOME

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Given Flat Amount to Cover All Expenses	0%	0%	5%	0%	0%	0%	0%	0%	0%	3%	1%
Other Expenses	0%	7%	5%	0%	5%	0%	0%	9%	6%	4%	4%
No Expenses Reimbursed	0%	3%	0%	20%	0%	9%	0%	9%	6%	6%	7%

EXPENSES REIMBURSED EMPLOYEES ON THE PURCHASE OF A NEW HOME

TABLE 29

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	1	0	0	0	0	1	2
Total Answering	219	116	105	96	46	25	612
Reimbursed Expenses							
Title Costs	83%	86%	92%	90%	91%	88%	87%
Other Normal Closing Costs	81%	88%	93%	91%	89%	84%	87%
Mortgage Origination Fees	77%	85%	93%	90%	85%	92%	85%
Attorney or Escrow Officer Fees	78%	83%	92%	89%	91%	88%	85%
Mortgage Discount Points Paid by Buyer	51%	63%	69%	69%	72%	64%	61%
Interest on Interim or Bridge Loans	35%	33%	37%	38%	37%	40%	36%

EXPENSES REIMBURSED EMPLOYEES ON THE PURCHASE OF A NEW HOME

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Given Flat Amount to Cover All Expenses	1%	2%	1%	0%	2%	4%	1%
Other Expenses	4%	2%	5%	7%	7%	0%	4%
No Expenses Reimbursed	10%	6%	3%	5%	7%	4%	7%

LIMITS PLACED ON REIMBURSEMENTS TO EMPLOYEES FOR MORTGAGE ORIGINATION FEES

TABLE 30

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Reimburse	26	37	10	4	44	68	16	42	20	36	21	519
No Answer; Don't Know	0	0	1	1	3	2	0	1	0	0	2	16
Total Answering	26	37	9	3	41	66	16	41	20	36	19	503
Limit												
No Limit	15%	22%	44%	0%	22%	29%	50%	20%	25%	22%	26%	22%
Reasonable; Customary	4%	3%	0%	0%	5%	0%	6%	2%	5%	0%	0%	3%
Negotiable; Varies	0%	3%	0%	0%	5%	2%	0%	5%	0%	0%	0%	2%
1 Point	31%	19%	22%	0%	7%	29%	19%	22%	20%	19%	16%	22%
2 Points	23%	32%	22%	67%	27%	24%	13%	27%	30%	31%	26%	27%
3 Points	19%	16%	11%	33%	27%	9%	0%	17%	20%	19%	26%	17%
4 Points	4%	3%	0%	0%	0%	3%	13%	2%	0%	0%	0%	2%
5 or More Points	0%	3%	0%	0%	0%	0%	0%	0%	0%	6%	0%	1%
Dollar Limits	0%	0%	0%	0%	5%	0%	0%	5%	0%	3%	0%	2%
All Other Limits	4%	0%	0%	0%	2%	5%	0%	0%	0%	0%	5%	2%

LIMITS PLACED ON REIMBURSEMENTS TO EMPLOYEES FOR MORTGAGE ORIGINATION FEES

TABLE 30

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Reimburse	12	28	21	12	20	10	7	9	15	61	519
No Answer; Don't Know	0	1	0	0	0	0	0	0	0	5	16
Total Answering	12	27	21	12	20	10	7	9	15	56	503
Limit											
No Limit	17%	30%	5%	17%	5%	30%	14%	11%	20%	18%	22%
Reasonable; Customary	0%	0%	0%	0%	10%	0%	0%	11%	13%	5%	3%
Negotiable; Varies	0%	0%	0%	0%	5%	0%	0%	0%	0%	5%	2%
1 Point	8%	19%	29%	42%	15%	20%	0%	22%	33%	27%	22%
2 Points	67%	22%	33%	33%	25%	20%	43%	22%	20%	23%	27%
3 Points	8%	26%	19%	0%	25%	20%	29%	11%	7%	16%	17%
4 Points	0%	0%	5%	0%	10%	0%	0%	11%	7%	0%	2%
5 or More Points	0%	4%	0%	0%	0%	10%	0%	0%	0%	0%	1%
Dollar Limits	0%	0%	10%	0%	5%	0%	14%	11%	0%	2%	2%
All Other Limits	0%	0%	0%	8%	0%	0%	0%	0%	0%	4%	2%

LIMITS PLACED ON REIMBURSEMENTS TO EMPLOYEES

FOR MORTGAGE ORIGINATION FEES

TABLE 30

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Reimburse	169	99	98	86	39	23	519
No Answer; Don't Know	7	3	4	0	1	0	16
Total Answering	162	96	94	86	38	23	503
Limit							
No Limit	35%	18%	21%	11%	11%	0%	22%
Reasonable; Customary	3%	4%	4%	2%	0%	4%	3%
Negotiable; Varies	5%	0%	0%	0%	0%	9%	2%
1 Point	12%	24%	29%	26%	21%	35%	22%
2 Points	18%	28%	26%	36%	45%	39%	27%
3 Points	20%	16%	14%	16%	24%	9%	17%
4 Points	2%	3%	4%	2%	0%	0%	2%
5 or More Points	1%	1%	1%	0%	0%	4%	1%
Dollar Limits	3%	3%	1%	4%	0%	0%	2%
All Other Limits	2%	3%	0%	4%	0%	0%	2%

LIMITS PLACED ON REIMBURSEMENTS TO EMPLOYEES FOR MORTGAGE DISCOUNT POINTS PAID BY THE BUYER

TABLE 31

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Reimburse	23	32	9	2	27	48	12	30	13	26	10	376
No Answer; Don't Know	0	0	1	0	2	0	0	2	0	1	1	10
Total Answering	23	32	8	2	25	48	12	28	13	25	9	366
Limit												
No Limit	9%	0%	25%	0%	16%	8%	17%	14%	15%	12%	11%	10%
Reasonable; Customary	9%	3%	0%	0%	8%	2%	0%	4%	8%	0%	0%	4%
Negotiable; Varies	0%	3%	0%	0%	4%	4%	0%	7%	0%	0%	0%	3%
1 Point	26%	22%	13%	0%	8%	17%	17%	11%	8%	12%	11%	16%
2 Points	30%	38%	50%	50%	44%	50%	33%	21%	46%	40%	33%	38%
3 Points	22%	22%	13%	50%	16%	13%	17%	25%	15%	28%	33%	19%
4 Points	0%	9%	0%	0%	0%	0%	17%	7%	0%	4%	0%	3%
5 or More Points	0%	3%	0%	0%	0%	2%	0%	0%	8%	0%	0%	2%
Dollar Limits	0%	0%	0%	0%	0%	0%	0%	11%	0%	4%	0%	2%
All Other Limits	4%	0%	0%	0%	4%	4%	0%	0%	0%	0%	11%	2%

LIMITS PLACED ON REIMBURSEMENTS TO EMPLOYEES FOR MORTGAGE DISCOUNT POINTS PAID BY THE BUYER

TABLE 31

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Reimburse	9	22	18	7	18	8	5	7	11	39	376
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	3	10
Total Answering	9	22	18	7	18	8	5	7	11	36	366
Limit											
No Limit	0%	9%	6%	14%	6%	0%	0%	29%	18%	14%	10%
Reasonable; Customary	0%	5%	0%	0%	11%	0%	0%	14%	18%	6%	4%
Negotiable; Varies	0%	5%	0%	0%	6%	0%	0%	0%	0%	6%	3%
1 Point	11%	23%	28%	29%	6%	38%	0%	14%	18%	11%	16%
2 Points	78%	27%	39%	29%	33%	25%	80%	43%	27%	33%	38%
3 Points	0%	14%	17%	14%	22%	25%	20%	0%	18%	25%	19%
4 Points	0%	5%	6%	0%	11%	0%	0%	0%	0%	0%	3%
5 or More Points	11%	9%	0%	0%	6%	13%	0%	0%	0%	0%	2%
Dollar Limits	0%	5%	6%	0%	0%	0%	0%	0%	0%	0%	2%
All Other Limits	0%	0%	0%	14%	0%	0%	0%	0%	0%	6%	2%

LIMITS PLACED ON REIMBURSEMENTS TO EMPLOYEES FOR MORTGAGE DISCOUNT POINTS PAID BY THE BUYER

TABLE 31

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Reimburse	111	73	72	66	33	16	376
No Answer; Don't Know	3	3	2	0	0	1	10
Total Answering	108	70	70	66	33	15	366
Limit							
No Limit	17%	9%	11%	6%	0%	0%	10%
Reasonable; Customary	5%	7%	4%	3%	0%	7%	4%
Negotiable; Varies	7%	0%	0%	0%	0%	13%	3%
1 Point	10%	20%	13%	23%	21%	7%	16%
2 Points	33%	37%	41%	36%	52%	47%	38%
3 Points	20%	17%	16%	21%	24%	20%	19%
4 Points	2%	6%	7%	2%	0%	0%	3%
5 or More Points	3%	0%	3%	3%	3%	0%	2%
Dollar Limits	1%	0%	4%	3%	0%	0%	2%
All Other Limits	2%	4%	0%	3%	0%	7%	2%

COMPANIES PROVIDING A MORTGAGE INTEREST DIFFERENTIAL ALLOWANCE

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	1	0	0	0	0	1	0	1	0	0	1	4
Total Answering	27	45	12	4	47	84	20	50	26	44	23	610
Mortgage Interest Differential Allowance												
Do Provide	67%	69%	75%	75%	79%	63%	60%	46%	65%	77%	48%	62%
Do not Provide	33%	31%	25%	25%	21%	37%	40%	54%	35%	23%	52%	38%

COMPANIES PROVIDING A MORTGAGE INTEREST DIFFERENTIAL ALLOWANCE

TABLE 32

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	4
Total Answering	13	31	22	15	20	11	7	12	17	80	610
Mortgage Interest Differential Allowance											
Do Provide	31%	74%	68%	40%	75%	73%	71%	58%	77%	44%	62%
Do not Provide	69%	26%	32%	60%	25%	27%	29%	42%	24%	56%	38%

COMPANIES PROVIDING A MORTGAGE INTEREST DIFFERENTIAL ALLOWANCE

TABLE 32

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	2	1	0	0	0	0	4
Total Answering	218	115	105	96	46	26	610
Mortgage Interest Differential Allowance							
Do Provide	52%	70%	71%	69%	67%	46%	62%
Do not Provide	48%	30%	29%	31%	33%	54%	38%

NUMBER OF HOMEOWNERS TRANSFERRED IN 1988
WHO RECEIVED A MIDA PAYMENT

TABLE 33

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Offer	18	31	9	3	37	53	12	23	17	34	11	379
No Answer; Don't Know	4	9	0	0	4	7	1	3	3	10	3	66
Total Answering	14	22	9	3	33	46	11	20	14	24	8	313
Number of Employees												
None	21%	27%	44%	0%	30%	26%	36%	30%	29%	13%	13%	26%
Less Than 10	21%	41%	33%	100%	52%	50%	46%	45%	36%	25%	75%	41%
10 - 19	21%	14%	11%	0%	9%	11%	0%	20%	0%	29%	13%	16%
20 - 49	14%	18%	0%	0%	6%	11%	18%	0%	21%	13%	0%	11%
50 - 99	21%	0%	11%	0%	0%	2%	0%	5%	7%	4%	0%	4%
100 - 199	0%	0%	0%	0%	3%	0%	0%	0%	7%	13%	0%	2%
200 or Over	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	0%	1%
Average # Employees	26	8	8	2	7	9	8	6	24	36	5	18
Median # Employees	10	4	2	1	2	3	1	1	5	12	4	4
Average % of Trans-ferred Homeowners	26.5	13.0	20.6	16.6	16.4	20.2	13.8	16.6	10.4	30.6	15.6	19.1

NUMBER OF HOMEOWNERS TRANSFERRED IN 1988

WHO RECEIVED A MIDA PAYMENT

TABLE 33

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Offer	4	23	15	6	15	8	5	7	13	35	379
No Answer; Don't Know	3	6	1	2	1	0	1	1	1	6	66
Total Answering	1	17	14	4	14	8	4	6	12	29	313
Number of Employees											
None	100%	29%	7%	25%	21%	50%	50%	33%	25%	21%	26%
Less Than 10	0%	29%	43%	50%	50%	25%	25%	50%	33%	31%	41%
10 - 19	0%	18%	21%	0%	21%	13%	0%	0%	25%	31%	16%
20 - 49	0%	18%	21%	0%	7%	0%	25%	0%	17%	7%	11%
50 - 99	0%	0%	7%	0%	0%	13%	0%	17%	0%	7%	4%
100 - 199	0%	6%	0%	0%	0%	0%	0%	0%	0%	0%	2%
200 or Over	0%	0%	0%	25%	0%	0%	0%	0%	0%	3%	1%
Average # Employees	0	15	14	158	5	12	8	12	9	56	18
Median # Employees	0	5	8	2	3	1	3	2	5	7	4
Average % of Transferred Homeowners	0.0	29.8	15.6	9.5	6.6	4.4	7.6	32.2	12.7	29.7	19.1

NUMBER OF HOMEOWNERS TRANSFERRED IN 1988
WHO RECEIVED A MIDA PAYMENT

TABLE 33

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Offer	113	81	75	66	31	12	379
No Answer; Don't Know	5	15	18	14	8	6	66
Total Answering	108	66	57	52	23	6	313
Number of Employees							
None	44%	24%	11%	14%	13%	0%	26%
Less Than 10	46%	56%	40%	29%	13%	0%	41%
10 - 19	9%	12%	19%	27%	22%	17%	16%
20 - 49	0%	8%	19%	17%	30%	17%	11%
50 - 99	0%	0%	11%	10%	9%	0%	4%
100 - 199	0%	0%	0%	4%	9%	33%	2%
200 or Over	0%	0%	0%	0%	4%	33%	1%
Average # Employees	3	6	17	19	42	371	18
Median # Employees	1	4	6	10	25	130	4
Average % of Transferred Homeowners	21.4	16.3	24.4	14.2	12.8	25.4	19.1

COMPANIES PROVIDING A NATIONAL MORTGAGE PROGRAM

FOR NEW HOME PURCHASES

TABLE 34

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	1	0	0	0	0	3	0	0	0	0	1	9
Total Answering	27	45	12	4	47	82	20	51	26	44	23	605
Mortgage Buydowns												
Do Provide	7%	9%	8%	0%	4%	12%	15%	6%	15%	7%	0%	8%
Do not Provide	93%	91%	92%	100%	96%	88%	85%	94%	85%	93%	100%	92%

COMPANIES PROVIDING A NATIONAL MORTGAGE PROGRAM FOR NEW HOME PURCHASES

TABLE 34

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	1	0	1	0	1	0	1	9
Total Answering	13	31	22	14	20	10	7	11	17	79	605
Mortgage Buydowns											
Do Provide	15%	10%	9%	0%	10%	0%	29%	0%	12%	4%	8%
Do not Provide	85%	90%	91%	100%	90%	100%	71%	100%	88%	96%	92%

COMPANIES PROVIDING A NATIONAL MORTGAGE PROGRAM FOR NEW HOME PURCHASES

TABLE 34

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	5	2	2	0	0	0	9
Total Answering	215	114	103	96	46	26	605
Mortgage Buydowns							
Do Provide	4%	8%	8%	10%	17%	15%	8%
Do not Provide	96%	92%	92%	90%	83%	85%	92%

NUMBER OF HOMEOWNERS TRANSFERRED IN 1988
WHO UTILIZED THE MORTGAGE PROGRAM

TABLE 35

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Offer	2	4	1	0	2	10	3	3	4	3	0	48
No Answer; Don't Know	0	2	0	0	0	1	0	0	1	0	0	7
Total Answering	2	2	1	0	2	9	3	3	3	3	0	41
Number of Employees												
None	100%	0%	100%	0%	0%	33%	67%	0%	33%	33%	0%	34%
Less Than 10	0%	0%	0%	0%	50%	22%	0%	67%	33%	0%	0%	20%
10 - 19	0%	50%	0%	0%	0%	22%	0%	0%	0%	0%	0%	10%
20 - 49	0%	0%	0%	0%	50%	11%	0%	33%	0%	0%	0%	12%
50 - 99	0%	0%	0%	0%	0%	0%	0%	0%	0%	33%	0%	7%
100 - 199	0%	50%	0%	0%	0%	11%	0%	0%	33%	33%	0%	10%
200 or Over	0%	0%	0%	0%	0%	0%	33%	0%	0%	0%	0%	7%
Average # Employees	0	98	0	NA	12	19	67	9	41	50	NA	41
Median # Employees	0	98	0	NA	12	3	0	2	2	50	NA	3
Average % of Transferred Homeowners	0.0	45.0	0.0	NA	63.7	25.0	22.2	7.4	34.7	12.6	NA	27.1

NUMBER OF HOMEOWNERS TRANSFERRED IN 1988
WHO UTILIZED THE MORTGAGE PROGRAM

TABLE 35

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Offer	2	3	2	0	2	0	2	0	2	3	48
No Answer; Don't Know	0	0	0	0	0	0	1	0	1	1	7
Total Answering	2	3	2	0	2	0	1	0	1	2	41
Number of Employees											
None	100%	0%	0%	0%	0%	0%	0%	0%	100%	50%	34%
Less Than 10	0%	33%	0%	0%	50%	0%	0%	0%	0%	0%	20%
10 - 19	0%	33%	0%	0%	0%	0%	0%	0%	0%	0%	10%
20 - 49	0%	33%	50%	0%	0%	0%	0%	0%	0%	0%	12%
50 - 99	0%	0%	0%	0%	50%	0%	100%	0%	0%	0%	7%
100 - 199	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	10%
200 or Over	0%	0%	50%	0%	0%	0%	0%	0%	0%	50%	7%
Average # Employees	0	15	160	NA	36	NA	60	NA	0	150	41
Median # Employees	0	19	160	NA	36	NA	60	NA	0	150	3
Average % of Trans-ferred Homeowners	0.0	23.6	80.0	NA	44.6	NA	60.0	NA	0.0	30.0	27.1

NUMBER OF HOMEOWNERS TRANSFERRED IN 1988
WHO UTILIZED THE MORTGAGE PROGRAM

TABLE 35

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Offer	8	9	8	10	8	4	48
No Answer; Don't Know	1	2	1	1	1	0	7
Total Answering	7	7	7	9	7	4	41
Number of Employees							
None	57%	14%	29%	11%	57%	50%	34%
Less Than 10	14%	57%	29%	11%	0%	0%	20%
10 - 19	0%	29%	0%	22%	0%	0%	10%
20 - 49	29%	0%	29%	11%	0%	0%	12%
50 - 99	0%	0%	14%	11%	14%	0%	7%
100 - 199	0%	0%	0%	33%	14%	0%	10%
200 or Over	0%	0%	0%	0%	14%	50%	7%
Average # Employees	6	5	20	58	50	150	41
Median # Employees	0	3	2	25	0	150	3
Average % of Transferred Homeowners	34.4	13.4	25.2	41.9	14.9	30.0	27.1

NEW HIRE POLICY

Companies Providing Relocation Assistance to Professional New Hires TABLE 36

Expenses Reimbursed to Professional New Hires TABLE 37

Companies Providing Relocation Assistance to New College Graduate Hires TABLE 38

Expenses Reimbursed to New College Graduate Hires TABLE 39

COMPANIES PROVIDING RELOCATION ASSISTANCE TO PROFESSIONAL NEW HIRES

TABLE 36

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
Assistance To New Professional Hires												
Do Provide Assistance	86%	78%	75%	50%	75%	79%	70%	63%	69%	75%	75%	75%
Negotiable; Depends on Individual	7%	16%	17%	50%	21%	18%	30%	28%	27%	14%	21%	20%
Do not Provide Assistance	7%	7%	8%	0%	4%	4%	0%	10%	4%	11%	4%	6%

COMPANIES PROVIDING RELOCATION ASSISTANCE TO PROFESSIONAL NEW HIRES

TABLE 36

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	13	31	22	15	20	11	7	12	17	80	614
Assistance To New Professional Hires											
Do Provide Assistance	85%	71%	86%	73%	80%	91%	57%	50%	71%	75%	75%
Negotiable; Depends on Individual	8%	26%	14%	27%	20%	9%	29%	25%	24%	19%	20%
Do not Provide Assistance	8%	3%	0%	0%	0%	0%	14%	25%	6%	6%	6%

COMPANIES PROVIDING RELOCATION ASSISTANCE TO PROFESSIONAL NEW HIRES

TABLE 36

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
Assistance To New Professional Hires							
Do Provide Assistance	76%	80%	70%	79%	67%	65%	75%
Negotiable; Depends on Individual	19%	14%	22%	19%	28%	23%	20%
Do not Provide Assistance	6%	6%	9%	2%	4%	12%	6%

EXPENSES REIMBURSED TO PROFESSIONAL NEW HIRES

TABLE 37

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Assistance	24	35	9	2	35	67	14	32	18	33	18	458
No Answer; Don't Know	0	0	0	0	0	1	0	0	0	0	0	2
Total Answering	24	35	9	2	35	66	14	32	18	33	18	456
Reimbursed Expenses												
Shipment of Household Goods	100%	97%	100%	100%	94%	99%	100%	100%	100%	94%	94%	98%
Transportation of Family to the New Location	96%	94%	78%	50%	94%	97%	100%	97%	100%	97%	89%	97%
Temporary Living at New Location With or Without Family	92%	97%	89%	100%	97%	89%	100%	100%	100%	91%	89%	93%
One or More Househunting Trips	88%	86%	78%	50%	97%	94%	100%	97%	94%	91%	89%	92%
Tax Gross-Up on Moving Expenses	67%	66%	56%	0%	71%	71%	86%	66%	72%	73%	56%	65%
Some or All of the Home Sale Expense	71%	63%	33%	0%	71%	68%	71%	81%	67%	70%	67%	65%

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Cost of Disposing of Apartment, If Renter	63%	51%	44%	0%	57%	67%	86%	78%	67%	52%	61%	62%
Some or All of the Closing Costs on a New Home	67%	66%	33%	0%	54%	62%	71%	69%	61%	61%	61%	60%
Miscellaneous Moving Allowance	63%	54%	33%	0%	54%	65%	86%	53%	72%	58%	56%	60%

EXPENSES REIMBURSED TO PROFESSIONAL NEW HIRES

TABLE 37

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Providing Assistance	11	22	19	11	16	10	4	6	12	60	458
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	1	2
Total Answering	11	22	19	11	16	10	4	6	12	59	456
Reimbursed Expenses											
Shipment of Household Goods	100%	96%	100%	100%	100%	100%	100%	100%	100%	98%	98%
Transportation of Family to the New Location	100%	100%	100%	100%	100%	100%	100%	100%	100%	97%	97%
Temporary Living at New Location With or Without Family	100%	100%	95%	91%	94%	100%	100%	67%	83%	90%	93%
One or More Househunting Trips	91%	100%	95%	82%	94%	100%	100%	100%	92%	86%	92%
Tax Gross-Up on Moving Expenses	64%	68%	90%	46%	75%	70%	75%	17%	67%	44%	65%
Some or All of the Home Sale Expense	64%	59%	79%	64%	56%	90%	75%	50%	42%	51%	65%

EXPENSES REIMBURSED TO PROFESSIONAL NEW HIRES

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Cost of Disposing of Apartment, If Renter	55%	68%	79%	55%	69%	70%	75%	33%	58%	56%	62%
Some or All of the Closing Costs on a New Home	64%	64%	63%	64%	69%	90%	100%	17%	25%	53%	60%
Miscellaneous Moving Allowance	82%	73%	53%	82%	50%	90%	50%	17%	33%	63%	60%

EXPENSES REIMBURSED TO PROFESSIONAL NEW HIRES

TABLE 37

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Assistance	166	93	73	76	31	17	458
No Answer; Don't Know	2	0	0	0	0	0	2
Total Answering	164	93	73	76	31	17	456
Reimbursed Expenses							
Shipment of Household Goods	98%	99%	99%	96%	97%	100%	98%
Transportation of Family to the New Location	98%	99%	92%	95%	97%	100%	97%
Temporary Living at New Location With or Without Family	95%	95%	88%	95%	97%	88%	93%
One or More Househunting Trips	95%	87%	88%	93%	100%	88%	92%
Tax Gross-Up on Moving Expenses	61%	61%	69%	75%	68%	65%	65%
Some or All of the Home Sale Expense	69%	62%	63%	59%	68%	65%	65%

EXPENSES REIMBURSED TO PROFESSIONAL NEW HIRES

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Cost of Disposing of Apartment, If Renter	64%	62%	58%	61%	65%	59%	62%
Some or All of the Closing Costs on a New Home	66%	53%	55%	58%	68%	65%	60%
Miscellaneous Moving Allowance	64%	57%	52%	58%	61%	82%	60%

COMPANIES PROVIDING RELOCATION ASSISTANCE TO NEW COLLEGE GRADUATE HIRES

TABLE 38

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
Assistance To New College Graduate Hires												
Do Provide Assistance	68%	60%	67%	25%	70%	49%	45%	47%	62%	64%	50%	58%
Negotiable; Depends on Individual	14%	20%	8%	25%	11%	21%	30%	20%	19%	23%	21%	18%
Do not Provide Assistance	18%	20%	25%	50%	19%	27%	25%	31%	15%	11%	29%	22%
Don't Hire or Transfer New College Graduates	0%	0%	0%	0%	0%	2%	0%	2%	4%	2%	0%	2%

COMPANIES PROVIDING RELOCATION ASSISTANCE TO NEW COLLEGE GRADUATE HIRES

TABLE 38

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	13	31	22	15	20	11	7	12	17	80	614
Assistance To New College Graduate Hires											
Do Provide Assistance	69%	65%	68%	67%	80%	55%	43%	50%	47%	56%	58%
Negotiable; Depends on Individual	8%	16%	14%	27%	15%	27%	29%	8%	24%	14%	18%
Do not Provide Assistance	23%	19%	14%	7%	5%	18%	14%	42%	18%	26%	22%
Don't Hire or Transfer New College Graduates	0%	0%	5%	0%	0%	0%	14%	0%	12%	4%	2%

COMPANIES PROVIDING RELOCATION ASSISTANCE TO NEW COLLEGE GRADUATE HIRES

TABLE 38

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
Assistance To New College Graduate Hires							
Do Provide Assistance	53%	54%	65%	72%	57%	54%	58%
Negotiable; Depends on Individual	19%	18%	16%	13%	22%	19%	18%
Do not Provide Assistance	26%	23%	17%	15%	22%	27%	22%
Don't Hire or Transfer New College Graduates	2%	4%	2%	1%	0%	0%	2%

EXPENSES REIMBURSED TO NEW COLLEGE GRADUATE HIRES

TABLE 39

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Assistance	19	27	8	1	33	42	9	24	16	28	12	357
No Answer; Don't Know	0	0	0	0	0	1	0	0	0	0	0	1
Total Answering	19	27	8	1	33	41	9	24	16	28	12	356
Reimbursed Expenses												
Shipment of Household Goods	95%	93%	100%	100%	91%	88%	100%	92%	94%	93%	83%	93%
Transportation of Family to the New Location	95%	85%	88%	100%	82%	88%	100%	92%	81%	79%	83%	87%
Temporary Living at New Location With or Without Family	84%	85%	88%	100%	88%	66%	100%	96%	94%	64%	83%	82%
One or More Househunting Trips	63%	82%	75%	0%	85%	71%	100%	79%	75%	68%	58%	74%
Tax Gross-Up on Moving Expenses	47%	59%	63%	0%	52%	54%	89%	58%	69%	57%	42%	53%
Miscellaneous Moving Allowance	42%	37%	38%	0%	39%	46%	56%	46%	50%	29%	58%	46%

EXPENSES REIMBURSED TO NEW COLLEGE GRADUATE HIRES

TABLE 39 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Cost of Disposing of Apartment, If Renter	42%	33%	38%	0%	30%	37%	78%	58%	38%	29%	25%	40%
Some or All of the Closing Costs on a New Home	32%	26%	25%	0%	21%	34%	56%	38%	19%	11%	33%	29%
Some or All of the Home Sale Expense	37%	26%	25%	0%	18%	29%	56%	42%	13%	18%	25%	28%

EXPENSES REIMBURSED TO NEW COLLEGE GRADUATE HIRES

TABLE 39

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Providing Assistance	9	20	15	10	16	6	3	6	8	45	357
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	1
Total Answering	9	20	15	10	16	6	3	6	8	45	356
Reimbursed Expenses											
Shipment of Household Goods	100%	90%	87%	100%	100%	100%	100%	100%	100%	91%	93%
Transportation of Family to the New Location	100%	95%	87%	70%	100%	100%	100%	50%	100%	82%	87%
Temporary Living at New Location With or Without Family	100%	100%	87%	70%	88%	100%	100%	33%	88%	69%	82%
One or More Househunting Trips	78%	90%	73%	50%	81%	83%	100%	83%	75%	64%	74%
Tax Gross-Up on Moving Expenses	67%	65%	67%	20%	75%	67%	67%	0%	75%	24%	53%
Miscellaneous Moving Allowance	78%	75%	40%	60%	44%	67%	33%	0%	38%	49%	46%

EXPENSES REIMBURSED TO NEW COLLEGE GRADUATE HIRES

TABLE 39 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Cost of Disposing of Apartment, If Renter	22%	70%	53%	40%	50%	67%	33%	0%	50%	36%	40%
Some or All of the Closing Costs on a New Home	44%	40%	20%	10%	38%	67%	67%	17%	38%	22%	29%
Some or All of the Home Sale Expense	22%	35%	33%	10%	31%	67%	33%	0%	38%	24%	28%

EXPENSES REIMBURSED TO NEW COLLEGE GRADUATE HIRES

TABLE 39

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Assistance	116	63	68	69	26	14	357
No Answer; Don't Know	1	0	0	0	0	0	1
Total Answering	115	63	68	69	26	14	356
Reimbursed Expenses							
Shipment of Household Goods	91%	94%	93%	90%	100%	100%	93%
Transportation of Family to the New Location	86%	95%	81%	83%	92%	93%	87%
Temporary Living at New Location With or Without Family	80%	81%	75%	87%	96%	71%	82%
One or More Househunting Trips	78%	75%	66%	74%	85%	64%	74%
Tax Gross-Up on Moving Expenses	48%	52%	53%	61%	62%	43%	53%
Miscellaneous Moving Allowance	52%	43%	41%	44%	31%	64%	46%

EXPENSES REIMBURSED TO NEW COLLEGE GRADUATE HIRES

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Cost of Disposing of Apartment, If Renter	48%	41%	34%	39%	42%	7%	40%
Some or All of the Closing Costs on a New Home	37%	29%	22%	25%	27%	14%	29%
Some or All of the Home Sale Expense	33%	32%	24%	22%	23%	14%	28%

ADDITIONAL REIMBURSEMENTS

Companies Having Difficulties with Employees Accepting Transfers to High Cost Areas TABLE 40

Companies Offering a Cost of Living Differential Allowance TABLE 41

Companies which Offer Job Finding Assistance to Working Spouses of Transferred Employees TABLE 42

Types of Assistance Offered to Working Spouses of Transferred Employees TABLE 43

Companies Providing an Incidental Relocation Expense Reimbursement TABLE 44

Incidental Expense Reimbursements Provided to Homeowners TABLE 45

Incidental Expense Reimbursements Provided to Renters TABLE 46

COMPANIES HAVING DIFFICULTIES WITH EMPLOYEES ACCEPTING TRANSFERS INTO HIGH COST AREAS

TABLE 40

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	2	0	0	2	3	2	3	1	0	3	23
Total Answering	28	43	12	4	45	82	18	48	25	44	21	591
Difficulties												
Have Had Difficulties	39%	51%	33%	25%	42%	34%	39%	48%	56%	41%	62%	46%
Have not Had Difficulties	61%	49%	67%	75%	58%	66%	61%	52%	44%	59%	38%	55%

COMPANIES HAVING DIFFICULTIES WITH EMPLOYEES ACCEPTING TRANSFERS INTO HIGH COST AREAS

TABLE 40

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	2	1	0	0	0	0	0	0	4	23
Total Answering	13	29	21	15	20	11	7	12	17	76	591
Difficulties											
Have Had Difficulties	62%	48%	67%	67%	50%	46%	29%	33%	59%	42%	46%
Have not Had Difficulties	39%	52%	33%	33%	50%	55%	71%	67%	41%	58%	55%

COMPANIES HAVING DIFFICULTIES WITH EMPLOYEES ACCEPTING TRANSFERS INTO HIGH COST AREAS

TABLE 40

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	5	4	5	5	3	0	23
Total Answering	215	112	100	91	43	26	591
Difficulties							
Have Had Difficulties	33%	43%	52%	51%	72%	69%	46%
Have not Had Difficulties	67%	57%	48%	50%	28%	31%	55%

COMPANIES OFFERING A COST-OF-LIVING DIFFERENTIAL ALLOWANCE

TABLE 41

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	1	3	2	3	0	1	1	15
Total Answering	28	45	12	4	46	82	18	48	26	43	23	599
Cost of Living Differential Allowance												
Do Offer	36%	33%	58%	25%	39%	39%	33%	31%	23%	21%	30%	34%
Do not Offer	64%	67%	42%	75%	61%	61%	67%	69%	77%	79%	70%	66%

COMPANIES OFFERING A COST-OF-LIVING DIFFERENTIAL ALLOWANCE

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	1	0	0	1	0	1	1	0	0	15
Total Answering	13	30	22	15	19	11	6	11	17	80	599
Cost of Living Differential Allowance											
Do Offer	31%	43%	41%	20%	32%	27%	33%	36%	29%	36%	34%
Do not Offer	69%	57%	59%	80%	68%	73%	67%	64%	71%	64%	66%

COMPANIES OFFERING A COST-OF-LIVING DIFFERENTIAL ALLOWANCE

TABLE 41

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	6	3	2	3	1	0	15
Total Answering	214	113	103	93	45	26	599
Cost of Living Differential Allowance							
Do Offer	26%	32%	40%	38%	51%	54%	34%
Do not Offer	74%	68%	60%	62%	49%	46%	66%

COMPANIES WHICH OFFER JOB FINDING ASSISTANCE TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 42

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	2	0	0	0	2
Total Answering	28	45	12	4	47	85	20	49	26	44	24	612
Job Finding Assistance for Working Spouses												
Do Offer Assistance	25%	27%	25%	25%	28%	38%	30%	27%	35%	27%	38%	32%
Do not Offer Assistance	75%	73%	75%	75%	72%	62%	70%	74%	65%	73%	63%	68%

COMPANIES WHICH OFFER JOB FINDING ASSISTANCE TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 42

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	2
Total Answering	13	31	22	15	20	11	7	12	17	80	612
Job Finding Assistance for Working Spouses											
Do Offer Assistance	46%	42%	46%	27%	15%	36%	29%	25%	59%	31%	32%
Do not Offer Assistance	54%	58%	55%	73%	85%	64%	71%	75%	41%	69%	68%

COMPANIES WHICH OFFER JOB FINDING ASSISTANCE TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 42

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	1	1	0	0	0	2
Total Answering	220	115	104	96	46	26	612
Job Finding Assistance for Working Spouses							
Do Offer Assistance	30%	28%	39%	33%	39%	39%	32%
Do not Offer Assistance	71%	72%	62%	67%	61%	62%	68%

TYPE OF ASSISTANCE OFFERED TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 43

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Assist Working Spouses	7	12	3	1	13	32	6	13	9	12	9	197
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	7	12	3	1	13	32	6	13	9	12	9	197
Company Assistance												
Informal Counseling Sessions	57%	42%	33%	0%	54%	56%	83%	31%	44%	67%	33%	43%
Try to Find Them Job Within Company	57%	42%	0%	0%	46%	28%	83%	31%	11%	58%	44%	33%
Try to Find Them Job with Other Companies/ Suppliers	43%	58%	0%	0%	39%	50%	100%	39%	44%	50%	56%	43%
Refer Spouse to Employment Agency	29%	42%	33%	0%	54%	44%	83%	23%	33%	58%	33%	40%
Help Prepare Resumes	71%	58%	33%	0%	46%	38%	67%	46%	56%	50%	11%	40%
Pay for Formal Counseling on How to Find a Job	71%	33%	33%	0%	31%	28%	33%	31%	56%	75%	0%	35%

TYPE OF ASSISTANCE OFFERED TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 43 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Pay Fees to Employment Agencies for Finding Job	43%	25%	0%	0%	8%	19%	33%	23%	11%	33%	0%	15%
Reimburse for Extra Job Finding Trip to Seek Employment	14%	17%	0%	0%	15%	25%	17%	8%	0%	33%	11%	17%
Pay for Resume Preparation	57%	42%	33%	0%	54%	34%	33%	39%	22%	50%	0%	32%
Other Types of Assistance	0%	8%	0%	100%	0%	9%	0%	8%	11%	17%	0%	7%
No Formal Plan for Spouse Assistance	0%	17%	67%	0%	31%	28%	0%	31%	33%	8%	33%	26%

TYPE OF ASSISTANCE OFFERED TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 43

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Who Assist Working Spouses	6	13	10	4	3	4	2	3	10	25	197
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	6	13	10	4	3	4	2	3	10	25	197
Company Assistance											
Informal Counseling Sessions	33%	23%	10%	0%	33%	0%	50%	33%	50%	48%	43%
Try to Find Them Job Within Company	50%	31%	10%	0%	67%	25%	0%	0%	20%	24%	33%
Try to Find Them Job with Other Companies/ Suppliers	33%	31%	30%	50%	100%	25%	0%	0%	50%	32%	43%
Refer Spouse to Employment Agency	50%	46%	0%	75%	67%	0%	0%	0%	40%	40%	40%
Help Prepare Resumes	50%	31%	10%	50%	67%	0%	0%	33%	30%	36%	40%
Pay for Formal Counseling on How to Find a Job	50%	46%	30%	25%	67%	0%	50%	0%	40%	24%	35%

TYPE OF ASSISTANCE OFFERED TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 43 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Pay Fees to Employment Agencies for Finding Job	17%	15%	0%	0%	0%	25%	0%	0%	20%	4%	15%
Reimburse for Extra Job Finding Trip to Seek Employment	33%	8%	20%	25%	33%	0%	50%	0%	20%	12%	17%
Pay for Resume Preparation	50%	23%	40%	25%	33%	0%	0%	33%	30%	12%	32%
Other Types of Assistance	0%	15%	0%	0%	0%	0%	0%	0%	0%	8%	7%
No Formal Plan for Spouse Assistance	17%	31%	30%	25%	0%	75%	50%	33%	20%	32%	26%

TYPE OF ASSISTANCE OFFERED TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 43

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Assist Working Spouses	65	32	40	32	18	10	197
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	65	32	40	32	18	10	197
Company Assistance							
Informal Counseling Sessions	48%	50%	33%	34%	56%	40%	43%
Try to Find Them Job Within Company	22%	34%	30%	34%	61%	50%	33%
Try to Find Them Job with Other Companies/ Suppliers	40%	47%	43%	50%	50%	20%	43%
Refer Spouse to Employment Agency	42%	44%	33%	25%	67%	40%	40%
Help Prepare Resumes	39%	47%	38%	25%	44%	70%	40%
Pay for Formal Counseling on How to Find a Job	29%	28%	25%	44%	56%	70%	35%

TYPE OF ASSISTANCE OFFERED TO WORKING SPOUSES OF TRANSFERRED EMPLOYEES

TABLE 43 (CONT'D)

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Pay Fees to Employment Agencies for Finding Job	8%	19%	5%	16%	44%	40%	15%
Reimburse for Extra Job Finding Trip to Seek Employment	12%	25%	5%	22%	28%	30%	17%
Pay for Resume Preparation	22%	38%	28%	31%	44%	70%	32%
Other Types of Assistance	5%	9%	13%	3%	6%	0%	7%
No Formal Plan for Spouse Assistance	31%	22%	30%	31%	11%	10%	26%

COMPANIES PROVIDING AN INCIDENTAL RELOCATION EXPENSE REIMBURSEMENT

TABLE 44

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	1	0	0	0	1	4
Total Answering	28	45	12	4	47	85	19	51	26	44	23	610
Incidental Relocation Expense Reimbursement												
Provide Base Allowance	71%	58%	33%	50%	57%	65%	74%	55%	73%	55%	70%	62%
Reimburse for Itemized Expenses	4%	22%	42%	50%	21%	19%	11%	16%	15%	16%	13%	18%
None Provided	25%	20%	25%	0%	21%	17%	16%	29%	12%	30%	17%	20%

COMPANIES PROVIDING AN INCIDENTAL RELOCATION EXPENSE REIMBURSEMENT

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	1	0	0	1	4
Total Answering	13	31	22	15	20	11	6	12	17	79	610
Incidental Relocation Expense Reimbursement											
Provide Base Allowance	69%	74%	68%	53%	60%	55%	67%	67%	59%	62%	62%
Reimburse for Itemized Expenses	8%	13%	18%	7%	25%	36%	33%	25%	29%	17%	18%
None Provided	23%	13%	14%	40%	15%	9%	0%	8%	12%	22%	20%

COMPANIES PROVIDING AN INCIDENTAL RELOCATION EXPENSE REIMBURSEMENT

TABLE 44

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	3	0	1	0	0	0	4
Total Answering	217	116	104	96	46	26	610
Incidental Relocation Expense Reimbursement							
Provide Base Allowance	53%	57%	68%	70%	80%	85%	62%
Reimburse for Itemized Expenses	20%	19%	17%	18%	7%	15%	18%
None Provided	27%	24%	14%	13%	13%	0%	20%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO HOMEOWNERS

TABLE 45

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Base Allowance	20	26	4	2	27	55	14	28	19	24	16	379
No Answer; Don't Know	0	0	1	0	0	0	0	0	0	0	1	4
Total Answering	20	26	3	2	27	55	14	28	19	24	15	375
Amount of Allowance for Homeowners												
Dollar Allowance Of:	0%	12%	0%	0%	19%	26%	14%	18%	37%	13%	27%	21%
Less Than $250	0%	0%	0%	0%	0%	0%	0%	0%	5%	0%	0%	0%
$250 - $499	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%	0%	1%
$500 - $999	0%	0%	0%	0%	4%	4%	7%	11%	5%	0%	0%	3%
$1,000 - $1,499	0%	4%	0%	0%	0%	11%	7%	0%	16%	4%	13%	6%
$1,500 - $1,999	0%	4%	0%	0%	0%	0%	0%	4%	0%	0%	0%	2%
$2,000 - $2,499	0%	0%	0%	0%	7%	4%	0%	0%	0%	0%	7%	3%
$2,500 or Over	0%	4%	0%	0%	7%	6%	0%	4%	11%	8%	7%	6%
Based on Number of Dependents	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO HOMEOWNERS

TABLE 45 (CONT'D)

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Salary Allowance Of:	100%	89%	100%	100%	82%	75%	86%	79%	63%	88%	73%	78%
Less Than 2 Weeks' Salary	10%	0%	0%	0%	4%	2%	7%	7%	0%	4%	0%	3%
2 Weeks' - Less Than 1 Month's Salary	15%	15%	0%	0%	33%	16%	29%	21%	5%	29%	13%	18%
1 Month's Salary	60%	65%	100%	100%	37%	44%	43%	43%	47%	42%	53%	48%
More Than 1 Month's Salary	15%	8%	0%	0%	7%	13%	7%	7%	11%	13%	7%	9%
Other Allowances	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Negotiable	0%	0%	0%	0%	0%	0%	0%	4%	0%	0%	0%	1%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO HOMEOWNERS

TABLE 45

	Industry (Contd)										
	Business Machines	Chem. & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Providing Base Allowance	9	23	15	8	12	6	4	8	10	49	379
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	2	4
Total Answering	9	23	15	8	12	6	4	8	10	47	375
Amount of Allowance for Homeowners											
Dollar Allowance Of:	56%	22%	13%	63%	17%	33%	25%	13%	0%	23%	21%
Less Than $250	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
$250 - $499	0%	0%	0%	13%	0%	0%	0%	0%	0%	0%	1%
$500 - $999	0%	0%	0%	13%	0%	0%	0%	0%	0%	2%	3%
$1,000 - $1,499	22%	0%	7%	0%	8%	17%	25%	0%	0%	6%	6%
$1,500 - $1,999	0%	0%	0%	13%	0%	0%	0%	13%	0%	6%	2%
$2,000 - $2,499	11%	9%	0%	13%	0%	17%	0%	0%	0%	0%	3%
$2,500 or Over	22%	13%	7%	13%	8%	0%	0%	0%	0%	6%	6%
Based on Number of Dependents	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%	0%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO HOMEOWNERS

TABLE 45 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Salary Allowance Of:	44%	78%	87%	25%	75%	67%	75%	88%	100%	75%	78%
Less Than 2 Weeks' Salary	11%	0%	0%	0%	0%	0%	0%	0%	10%	4%	3%
2 Weeks' - Less Than 1 Month's Salary	0%	17%	13%	13%	17%	33%	25%	13%	10%	21%	18%
1 Month's Salary	33%	61%	67%	0%	50%	33%	50%	63%	60%	43%	48%
More Than 1 Month's Salary	0%	0%	7%	13%	8%	0%	0%	13%	20%	6%	9%
Other Allowances	0%	0%	0%	13%	0%	0%	0%	0%	0%	0%	0%
Negotiable	0%	0%	0%	0%	8%	0%	0%	0%	0%	2%	1%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO HOMEOWNERS

TABLE 45

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Base Allowance	115	66	71	67	37	22	379
No Answer; Don't Know	1	1	1	0	1	0	4
Total Answering	114	65	70	67	36	22	375
Amount of Allowance for Homeowners							
Dollar Allowance Of:	20%	17%	20%	22%	25%	18%	21%
Less Than $250	0%	0%	0%	0%	3%	0%	0%
$250 - $499	0%	0%	0%	3%	0%	0%	1%
$500 - $999	1%	3%	6%	2%	0%	5%	3%
$1,000 - $1,499	9%	5%	4%	5%	11%	0%	6%
$1,500 - $1,999	1%	0%	4%	3%	0%	5%	2%
$2,000 - $2,499	4%	3%	0%	5%	3%	0%	3%
$2,500 or Over	6%	6%	6%	6%	6%	9%	6%
Based on Number of Dependents	0%	0%	0%	0%	3%	0%	0%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO HOMEOWNERS

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Salary Allowance Of:	79%	82%	79%	76%	75%	82%	78%
Less Than 2 Weeks' Salary	4%	6%	1%	3%	0%	0%	3%
2 Weeks' - Less Than 1 Month's Salary	22%	22%	14%	15%	8%	32%	18%
1 Month's Salary	47%	48%	54%	45%	64%	27%	48%
More Than 1 Month's Salary	6%	6%	9%	13%	3%	23%	9%
Other Allowances	0%	0%	1%	0%	0%	0%	0%
Negotiable	1%	2%	0%	2%	0%	0%	1%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO RENTERS

TABLE 46

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Base Allowances	20	26	4	2	27	55	14	28	19	24	16	379
No Answer; Don't Know	0	0	1	0	0	0	0	0	0	0	1	4
Total Answering	20	26	3	2	27	55	14	28	19	24	15	375
Amount of Allowance For Renters												
Dollar Allowance Of:	0%	12%	0%	0%	15%	24%	29%	21%	42%	13%	33%	22%
Less Than $250	0%	0%	0%	0%	0%	0%	0%	0%	5%	0%	0%	0%
$250 - $499	0%	0%	0%	0%	0%	2%	0%	4%	0%	0%	0%	1%
$500 - $999	0%	4%	0%	0%	4%	6%	21%	11%	16%	4%	13%	6%
$1,000 - $1,499	0%	4%	0%	0%	7%	9%	0%	0%	11%	0%	13%	6%
$1,500 - $1,999	0%	0%	0%	0%	0%	0%	0%	4%	0%	0%	0%	2%
$2,000 - $2,499	0%	0%	0%	0%	4%	2%	0%	0%	0%	4%	7%	2%
$2,500 or Over	0%	4%	0%	0%	0%	6%	7%	4%	11%	4%	0%	5%
Based on Number of Dependents	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO RENTERS

TABLE 46 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Salary Allowance Of:	95%	85%	100%	100%	85%	71%	71%	71%	58%	88%	60%	73%
Less Than 2 Weeks' Salary	10%	4%	0%	0%	7%	6%	14%	7%	0%	13%	7%	6%
2 Weeks' - Less Than 1 Month's Salary	15%	23%	0%	0%	48%	20%	29%	36%	5%	25%	7%	24%
1 Month's Salary	55%	50%	100%	100%	22%	36%	29%	25%	42%	42%	47%	37%
More Than 1 Month's Salary	15%	8%	0%	0%	7%	9%	0%	4%	11%	8%	0%	7%
Other Allowances	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%	0%	1%
Negotiable	0%	0%	0%	0%	0%	0%	0%	7%	0%	0%	0%	1%
No Allowance Given Renters	5%	4%	0%	0%	0%	4%	0%	0%	0%	0%	7%	3%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO RENTERS

TABLE 46

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Providing Base Allowances	9	23	15	8	12	6	4	8	10	49	379
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	2	4
Total Answering	9	23	15	8	12	6	4	8	10	47	375
Amount of Allowance For Renters											
Dollar Allowance Of:	56%	17%	20%	50%	17%	50%	25%	13%	10%	23%	22%
Less Than $250	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
$250 - $499	0%	0%	0%	13%	0%	0%	0%	0%	0%	0%	1%
$500 - $999	11%	0%	0%	0%	0%	17%	0%	0%	10%	9%	6%
$1,000 - $1,499	11%	0%	13%	13%	8%	17%	25%	13%	0%	2%	6%
$1,500 - $1,999	11%	0%	0%	13%	0%	0%	0%	0%	0%	9%	2%
$2,000 - $2,499	0%	4%	0%	0%	0%	17%	0%	0%	0%	0%	2%
$2,500 or Over	22%	13%	7%	13%	8%	0%	0%	0%	0%	2%	5%
Based on Number of Dependents	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%	0%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO RENTERS

TABLE 46 (CONT'D)

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Salary Allowance Of:	44%	74%	80%	25%	75%	50%	75%	75%	90%	66%	73%
Less Than 2 Weeks' Salary	11%	0%	0%	0%	0%	17%	0%	0%	20%	4%	6%
2 Weeks' - Less Than 1 Month's Salary	0%	22%	33%	13%	33%	17%	75%	13%	20%	28%	24%
1 Month's Salary	33%	52%	40%	0%	33%	17%	0%	63%	30%	28%	37%
More Than 1 Month's Salary	0%	0%	7%	13%	8%	0%	0%	0%	20%	6%	7%
Other Allowances	0%	0%	0%	13%	0%	0%	0%	0%	0%	0%	1%
Negotiable	0%	4%	0%	0%	8%	0%	0%	0%	0%	2%	1%
No Allowance Given Renters	0%	4%	0%	13%	0%	0%	0%	13%	0%	9%	3%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO RENTERS

TABLE 46

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Base Allowances	115	66	71	67	37	22	379
No Answer; Don't Know	1	1	1	0	1	0	4
Total Answering	114	65	70	67	36	22	375
Amount of Allowance For Renters							
Dollar Allowance Of:	22%	14%	20%	22%	33%	23%	22%
Less Than $250	0%	0%	0%	0%	3%	0%	0%
$250 - $499	1%	2%	0%	2%	0%	0%	1%
$500 - $999	7%	3%	7%	3%	11%	9%	6%
$1,000 - $1,499	7%	5%	4%	6%	8%	0%	6%
$1,500 - $1,999	0%	0%	1%	8%	0%	5%	2%
$2,000 - $2,499	3%	2%	0%	2%	3%	0%	2%
$2,500 or Over	4%	3%	7%	3%	6%	9%	5%
Based on Number of Dependents	0%	0%	0%	0%	3%	0%	0%

INCIDENTAL EXPENSE REIMBURSEMENTS PROVIDED TO RENTERS

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Salary Allowance Of:	71%	83%	73%	73%	67%	73%	73%
Less Than 2 Weeks' Salary	6%	11%	3%	6%	3%	5%	6%
2 Weeks' - Less Than 1 Month's Salary	27%	31%	21%	22%	8%	27%	24%
1 Month's Salary	34%	37%	41%	34%	53%	18%	37%
More Than 1 Month's Salary	4%	5%	7%	10%	3%	23%	7%
Other Allowances	0%	0%	1%	2%	0%	0%	1%
Negotiable	1%	3%	1%	2%	0%	0%	1%
No Allowance Given Renters	6%	0%	4%	2%	0%	5%	3%

TAX POLICY

Companies Providing Tax Adder Payments TABLE 47
Whether Tax Adder Payments also Cover State and Local Taxes TABLE 48
Companies Providing Tax Gross-Up on the Tax Adder Payment(s) TABLE 49
Whether Tax Gross-Up Payment(s) also Cover State and Local Taxes TABLE 50
Additional Reimbursements on which Companies Provide Tax Adder Payments TABLE 51

COMPANIES PROVIDING TAX ADDER PAYMENTS

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	1	0	0	1	5	0	3	0	1	1	17
Total Answering	28	44	12	4	46	80	20	48	26	43	23	597
Tax Adder Payments												
Do Provide	71%	66%	75%	25%	78%	66%	75%	54%	62%	77%	65%	68%
Do not Provide	29%	34%	25%	75%	22%	34%	25%	46%	39%	23%	35%	32%

COMPANIES PROVIDING TAX ADDER PAYMENTS

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	1	0	0	1	0	1	0	0	2	17
Total Answering	13	30	22	15	19	11	6	12	17	78	597
Tax Adder Payments											
Do Provide	77%	77%	96%	53%	79%	82%	67%	58%	82%	54%	68%
Do not Provide	23%	23%	5%	47%	21%	18%	33%	42%	18%	46%	32%

COMPANIES PROVIDING TAX ADDER PAYMENTS

TABLE 47

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	11	1	2	2	1	0	17
Total Answering	209	115	103	94	45	26	597
Tax Adder Payments							
Do Provide	58%	70%	68%	83%	73%	77%	68%
Do not Provide	42%	30%	32%	17%	27%	23%	32%

WHETHER TAX ADDER PAYMENTS ALSO COVER STATE AND LOCAL TAXES

TABLE 48

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Tax Adder Payments	20	29	9	1	36	53	15	26	16	33	15	406
No Answer; Don't Know	0	0	0	0	0	2	0	1	0	1	2	11
Total Answering	20	29	9	1	36	51	15	25	16	32	13	395
Taxes Covered												
Federal Taxes Only	20%	28%	33%	0%	36%	18%	7%	20%	25%	16%	39%	23%
Federal and State Taxes Only	5%	14%	22%	100%	6%	10%	13%	20%	31%	19%	31%	14%
Federal, State and Local Taxes	75%	59%	44%	0%	58%	73%	80%	60%	44%	66%	31%	63%

WHETHER TAX ADDER PAYMENTS ALSO COVER STATE AND LOCAL TAXES

TABLE 48

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Providing Tax Adder Payments	10	23	21	8	15	9	4	7	14	42	406
No Answer; Don't Know	0	0	1	1	1	0	0	0	0	2	11
Total Answering	10	23	20	7	14	9	4	7	14	40	395
Taxes Covered											
Federal Taxes Only	20%	17%	40%	29%	14%	22%	25%	0%	36%	20%	23%
Federal and State Taxes Only	40%	17%	15%	0%	0%	11%	0%	14%	7%	8%	14%
Federal, State and Local Taxes	40%	65%	45%	71%	86%	67%	75%	86%	57%	73%	63%

WHETHER TAX ADDER PAYMENTS ALSO COVER STATE AND LOCAL TAXES

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Tax Adder Payments	122	80	70	78	33	20	406
No Answer; Don't Know	4	2	0	2	3	0	11
Total Answering	118	78	70	76	30	20	395
Taxes Covered							
Federal Taxes Only	26%	28%	21%	20%	20%	5%	23%
Federal and State Taxes Only	10%	12%	14%	16%	20%	20%	14%
Federal, State and Local Taxes	64%	60%	64%	65%	60%	75%	63%

COMPANIES PROVIDING TAX GROSS-UP ON THE TAX ADDER PAYMENT(S)

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Tax Adder Payments	20	29	9	1	36	53	15	26	16	33	15	406
No Answer; Don't Know	1	1	0	0	1	2	0	2	1	1	0	16
Total Answering	19	28	9	1	35	51	15	24	15	32	15	390
Also Reimburse Tax Gross-Up												
Do Reimburse	74%	57%	100%	100%	80%	67%	73%	67%	80%	84%	87%	74%
Do not Reimburse	26%	43%	0%	0%	20%	33%	27%	33%	20%	16%	13%	26%

COMPANIES PROVIDING TAX GROSS-UP ON THE TAX ADDER PAYMENT(S)

TABLE 49

	Industry (Contd)										
	Business Machines	**Chem & Plast**	**Pharm & Cos-metics**	**Hard, Appl & Hswrs**	**Wood & Paper**	**Rubber & Rubber Prod**	**Textiles**	**Publ & Print**	**Auto-motive**	**All Other**	**Total**
Total Providing Tax Adder Payments	10	23	21	8	15	9	4	7	14	42	406
No Answer; Don't Know	0	0	1	0	1	0	0	1	1	3	16
Total Answering	10	23	20	8	14	9	4	6	13	39	390
Also Reimburse Tax Gross-Up											
Do Reimburse	90%	65%	80%	63%	64%	78%	75%	100%	62%	77%	74%
Do not Reimburse	10%	35%	20%	38%	36%	22%	25%	0%	39%	23%	26%

COMPANIES PROVIDING TAX GROSS-UP ON THE TAX ADDER PAYMENT(S)

TABLE 49

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Tax Adder Payments	122	80	70	78	33	20	406
No Answer; Don't Know	4	3	3	1	4	1	16
Total Answering	118	77	67	77	29	19	390
Also Reimburse Tax Gross-Up							
Do Reimburse	78%	69%	64%	75%	79%	90%	74%
Do not Reimburse	22%	31%	36%	25%	21%	11%	26%

WHETHER TAX GROSS-UP PAYMENT(S) ALSO COVER STATE AND LOCAL TAXES

TABLE 50

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Gross-Up on Tax Adder Payments	14	16	9	1	28	34	11	16	12	27	13	289
No Answer; Don't Know	0	0	0	0	0	1	0	0	0	0	0	5
Total Answering	14	16	9	1	28	33	11	16	12	27	13	284
Taxes Covered												
Federal Taxes Only	14%	19%	33%	0%	29%	15%	0%	19%	25%	15%	31%	18%
Federal and State Taxes Only	7%	31%	22%	0%	7%	12%	18%	25%	33%	11%	31%	17%
Federal, State and Local Taxes	79%	50%	44%	100%	64%	73%	82%	56%	42%	74%	39%	66%

WHETHER TAX GROSS-UP PAYMENT(S) ALSO COVER STATE AND LOCAL TAXES

Industry (Contd)

	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Providing Gross-Up on Tax Adder Payments	9	15	16	5	9	7	3	6	8	30	289
No Answer; Don't Know	0	1	1	1	0	0	0	0	0	1	5
Total Answering	9	14	15	4	9	7	3	6	8	29	284
Taxes Covered											
Federal Taxes Only	22%	21%	20%	25%	22%	0%	0%	0%	25%	10%	18%
Federal and State Taxes Only	44%	21%	20%	0%	0%	14%	0%	0%	13%	14%	17%
Federal, State and Local Taxes	33%	57%	60%	75%	78%	86%	100%	100%	63%	76%	66%

WHETHER TAX GROSS-UP PAYMENT(S) ALSO COVER STATE AND LOCAL TAXES

TABLE 50

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Gross-Up on Tax Adder Payments	92	53	43	58	23	17	289
No Answer; Don't Know	3	1	0	1	0	0	5
Total Answering	89	52	43	57	23	17	284
Taxes Covered							
Federal Taxes Only	25%	21%	14%	14%	9%	6%	18%
Federal and State Taxes Only	12%	15%	16%	18%	26%	24%	17%
Federal, State and Local Taxes	63%	64%	70%	68%	65%	71%	66%

ADDITIONAL REIMBURSEMENTS ON WHICH COMPANIES PROVIDE TAX ADDER PAYMENTS

TABLE 51

	Industry											
	Petro- leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver- sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Providing Tax Adder Payments	20	29	9	1	36	53	15	26	16	33	15	406
No Answer; Don't Know	0	2	0	0	0	1	0	1	0	1	1	10
Total Answering	20	27	9	1	36	52	15	25	16	32	14	396
Other Assistance Covered												
Covers MIDA Payments	15%	15%	0%	0%	28%	12%	13%	16%	19%	28%	21%	16%
Covers COLA Payments	5%	15%	0%	0%	19%	8%	20%	8%	0%	13%	0%	11%
Covers Direct Mortgage Assistance	10%	15%	11%	0%	6%	19%	33%	4%	38%	9%	21%	14%
Covers Miscellaneous Relocation Allowance	80%	70%	44%	100%	72%	60%	87%	40%	88%	69%	79%	67%
Direct Reimbursements When Employees Sell Homes on Their Own	90%	67%	33%	100%	72%	69%	53%	48%	81%	66%	64%	67%
None of the Above	10%	7%	33%	0%	6%	15%	0%	32%	0%	9%	7%	12%

ADDITIONAL REIMBURSEMENTS ON WHICH COMPANIES PROVIDE TAX ADDER PAYMENTS

TABLE 51

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Providing Tax Adder Payments	10	23	21	8	15	9	4	7	14	42	406
No Answer; Don't Know	0	0	1	1	0	0	0	0	0	2	10
Total Answering	10	23	20	7	15	9	4	7	14	40	396
Other Assistance Covered											
Covers MIDA Payments	20%	13%	15%	14%	0%	22%	50%	29%	7%	8%	16%
Covers COLA Payments	0%	22%	20%	14%	7%	11%	25%	0%	7%	8%	11%
Covers Direct Mortgage Assistance	10%	4%	20%	0%	20%	33%	25%	0%	29%	3%	14%
Covers Miscellaneous Relocation Allowance	60%	78%	60%	71%	67%	67%	100%	43%	71%	58%	67%
Direct Reimbursements When Employees Sell Homes on Their Own	60%	61%	60%	57%	60%	89%	75%	57%	93%	70%	67%
None of the Above	10%	9%	25%	14%	13%	0%	0%	29%	0%	15%	12%

ADDITIONAL REIMBURSEMENTS ON WHICH COMPANIES PROVIDE TAX ADDER PAYMENTS

TABLE 51

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Providing Tax Adder Payments	122	80	70	78	33	20	406
No Answer; Don't Know	4	1	2	1	2	0	10
Total Answering	118	79	68	77	31	20	396
Other Assistance Covered							
Covers MIDA Payments	20%	17%	13%	17%	3%	10%	16%
Covers COLA Payments	7%	13%	16%	9%	13%	10%	11%
Covers Direct Mortgage Assistance	14%	15%	12%	14%	16%	10%	14%
Covers Miscellaneous Relocation Allowance	69%	66%	66%	68%	61%	70%	67%
Direct Reimbursements When Employees Sell Homes on Their Own	67%	67%	69%	65%	71%	65%	67%
None of the Above	9%	13%	7%	16%	16%	20%	12%

RELOCATION COSTS

Average Cost to Relocate a Homeowner in 1988 (Excluding MIDA, COLA, Other Subsidy Payments) TABLE 52

Average Cost per Employee for MIDA, COLA, Mortgage Assistance and Tax Adder Payments in 1988 TABLE 53

Type of System Utilized for Tracking Relocation Costs TABLE 54

AVERAGE COST TO RELOCATE A HOMEOWNER IN 1988

(EXCLUDING MIDA, COLA, OTHER SUBSIDY PAYMENTS)

TABLE 52

	Industry											
	Petro- leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver- sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Moving Home- owners	27	44	11	4	47	85	20	51	26	44	24	610
No Answer; Don't Know	7	7	0	0	7	10	4	9	0	4	5	81
Total Answering	20	37	11	4	40	75	16	42	26	40	19	529
Cost Per Employee												
Under $10,000	5%	0%	0%	0%	0%	4%	6%	12%	4%	3%	5%	5%
$10,000 - $14,999	0%	11%	0%	0%	8%	5%	18%	9%	0%	5%	0%	5%
$15,000 - $19,999	0%	5%	0%	0%	10%	7%	0%	14%	4%	10%	11%	7%
$20,000 - $24,999	5%	12%	27%	25%	3%	12%	0%	17%	12%	8%	10%	9%
$25,000 - $29,999	15%	19%	9%	0%	25%	19%	13%	5%	15%	13%	16%	15%
$30,000 - $34,999	5%	13%	9%	25%	30%	16%	19%	12%	23%	28%	0%	17%
$35,000 - $39,999	20%	22%	27%	0%	15%	17%	25%	14%	35%	13%	11%	19%
$40,000 - $44,999	20%	8%	18%	50%	8%	9%	6%	12%	0%	8%	26%	12%
$45,000 - $49,999	5%	0%	0%	0%	0%	5%	0%	0%	4%	10%	5%	3%
$50,000 or Over	25%	8%	9%	0%	3%	5%	13%	5%	4%	5%	16%	7%
Average Cost in $000	37.6	32.1	32.6	33.2	28.2	29.8	28.8	24.7	31.3	31.0	34.4	30.4

AVERAGE COST TO RELOCATE A HOMEOWNER IN 1988

(EXCLUDING MIDA, COLA, OTHER SUBSIDY PAYMENTS)

TABLE 52

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Moving Home-owners	13	31	22	15	20	11	7	11	17	80	610
No Answer; Don't Know	3	4	0	3	5	1	1	0	3	8	81
Total Answering	10	27	22	12	15	10	6	11	14	72	529
Cost Per Employee											
Under $10,000	0%	11%	0%	8%	7%	0%	0%	0%	0%	13%	5%
$10,000 - $14,999	0%	0%	5%	0%	0%	0%	17%	18%	7%	4%	5%
$15,000 - $19,999	0%	0%	5%	8%	13%	0%	17%	9%	14%	6%	7%
$20,000 - $24,999	20%	8%	0%	25%	0%	0%	0%	9%	7%	11%	9%
$25,000 - $29,999	10%	15%	14%	8%	13%	10%	0%	27%	14%	17%	15%
$30,000 - $34,999	10%	15%	5%	25%	20%	50%	0%	0%	14%	16%	17%
$35,000 - $39,999	30%	22%	27%	17%	27%	30%	0%	27%	21%	17%	19%
$40,000 - $44,999	20%	19%	23%	8%	13%	10%	50%	0%	21%	7%	12%
$45,000 - $49,999	0%	11%	5%	0%	7%	0%	0%	9%	0%	1%	3%
$50,000 or Over	10%	0%	18%	0%	0%	0%	17%	0%	0%	8%	7%
Average Cost in $000	33.0	31.3	42.4	25.8	30.0	33.0	38.2	26.5	28.6	27.4	30.4

Average Cost To Relocate A Homeowner In 1988

(Excluding MIDA, COLA, Other Subsidy Payments)

TABLE 52

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Moving Home-owners	216	116	105	96	46	26	610
No Answer; Don't Know	35	14	12	10	7	1	81
Total Answering	181	102	93	86	39	25	529
Cost Per Employee							
Under $10,000	8%	4%	7%	4%	0%	0%	5%
$10,000 - $14,999	8%	7%	0%	5%	0%	8%	5%
$15,000 - $19,999	11%	7%	3%	7%	3%	0%	7%
$20,000 - $24,999	13%	9%	2%	10%	6%	20%	9%
$25,000 - $29,999	16%	16%	22%	11%	10%	4%	15%
$30,000 - $34,999	16%	16%	15%	18%	28%	12%	17%
$35,000 - $39,999	14%	22%	25%	19%	33%	8%	19%
$40,000 - $44,999	7%	15%	15%	16%	8%	16%	12%
$45,000 - $49,999	1%	2%	9%	2%	5%	8%	3%
$50,000 or Over	6%	4%	4%	9%	8%	24%	7%
Average Cost in $000	26.2	29.7	33.6	33.5	34.4	36.0	30.4

AVERAGE COST PER EMPLOYEE FOR MIDA, COLA, MORTGAGE ASSISTANCE AND TAX ADDER PAYMENTS IN 1988

TABLE 53

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Who Provide	25	39	12	4	44	74	17	38	22	41	18	529
No Answer; Don't Know	17	22	8	1	24	34	10	21	15	24	12	306
Total Answering	8	17	4	3	20	40	7	17	7	17	6	223
Cost Per Employee												
None	13%	6%	25%	0%	5%	10%	0%	0%	14%	0%	0%	8%
Less Than $5,000	25%	29%	0%	67%	45%	45%	14%	71%	43%	41%	50%	44%
$5,000 - $9,999	63%	41%	50%	33%	30%	20%	29%	18%	0%	6%	33%	26%
$10,000 - $14,999	0%	18%	0%	0%	15%	10%	28%	6%	29%	12%	0%	12%
$15,000 - $19,999	0%	6%	0%	0%	5%	13%	14%	6%	14%	6%	0%	6%
$20,000 - $24,999	0%	0%	0%	0%	0%	3%	14%	0%	0%	12%	17%	3%
$25,000 or Over	0%	0%	25%	0%	0%	0%	0%	0%	0%	24%	0%	2%
Average Cost in $000	4.8	5.9	9.0	4.0	5.1	5.8	10.3	4.0	6.4	13.6	7.0	6.1

Average Cost Per Employee For MIDA, COLA, Mortgage Assistance And Tax Adder Payments In 1988

TABLE 53

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos- metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto- motive	All Other	Total
Total Who Provide	11	29	22	10	19	11	5	9	16	63	529
No Answer; Don't Know	9	19	16	8	12	4	3	4	9	34	306
Total Answering	2	10	6	2	7	7	2	5	7	29	223
Cost Per Employee											
None	50%	0%	17%	0%	0%	29%	50%	20%	0%	7%	8%
Less Than $5,000	0%	70%	17%	50%	29%	14%	0%	40%	71%	59%	44%
$5,000 - $9,999	50%	20%	33%	0%	57%	57%	0%	20%	0%	24%	26%
$10,000 - $14,999	0%	0%	0%	0%	14%	0%	50%	20%	29%	10%	12%
$15,000 - $19,999	0%	10%	33%	0%	0%	0%	0%	0%	0%	0%	6%
$20,000 - $24,999	0%	0%	0%	50%	0%	0%	0%	0%	0%	0%	3%
$25,000 or Over	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%
Average Cost in $000	3.0	4.3	7.7	11.5	4.9	5.0	7.0	4.2	4.6	4.2	6.1

AVERAGE COST PER EMPLOYEE FOR MIDA, COLA, MORTGAGE ASSISTANCE AND TAX ADDER PAYMENTS IN 1988

TABLE 53

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Who Provide	168	103	97	92	42	23	529
No Answer; Don't Know	91	57	61	59	22	13	306
Total Answering	77	46	36	33	20	10	223
Cost Per Employee							
None	12%	4%	3%	9%	5%	0%	8%
Less Than $5,000	38%	48%	56%	46%	45%	30%	44%
$5,000 - $9,999	33%	15%	19%	36%	15%	40%	26%
$10,000 - $14,999	12%	20%	3%	6%	15%	10%	12%
$15,000 - $19,999	4%	9%	14%	3%	5%	0%	6%
$20,000 - $24,999	1%	2%	3%	0%	5%	20%	3%
$25,000 or Over	1%	2%	3%	0%	10%	0%	2%
Average Cost in $000	5.2	6.5	6.4	4.8	8.9	8.3	6.1

TYPE OF SYSTEM UTILIZED FOR TRACKING RELOCATION COSTS

TABLE 54

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0	0
Total Answering	28	45	12	4	47	85	20	51	26	44	24	614
Type of System												
Totally Computerized	54%	51%	50%	0%	36%	60%	50%	53%	50%	46%	38%	49%
Part Manual and Part Computerized	7%	13%	8%	0%	9%	13%	20%	8%	8%	16%	21%	11%
Totally Manual	39%	33%	42%	100%	55%	27%	30%	37%	42%	36%	38%	38%
Have No System to Track Costs	0%	2%	0%	0%	0%	0%	0%	2%	0%	2%	4%	1%

TYPE OF SYSTEM UTILIZED FOR TRACKING RELOCATION COSTS

TABLE 54

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	0	0	0	0	0
Total Answering	13	31	22	15	20	11	7	12	17	80	614
Type of System											
Totally Computerized	39%	45%	64%	33%	40%	64%	57%	33%	47%	54%	49%
Part Manual and Part Computerized	15%	7%	14%	7%	20%	0%	0%	8%	12%	9%	11%
Totally Manual	46%	42%	23%	47%	40%	36%	43%	58%	41%	38%	38%
Have No System to Track Costs	0%	7%	0%	13%	0%	0%	0%	0%	0%	0%	1%

TYPE OF SYSTEM UTILIZED FOR TRACKING RELOCATION COSTS

TABLE 54

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 439	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	0	0	0	0	0	0	0
Total Answering	220	116	105	96	46	26	614
Type of System							
Totally Computerized	36%	49%	56%	62%	63%	65%	49%
Part Manual and Part Computerized	11%	7%	10%	16%	17%	12%	11%
Totally Manual	52%	44%	33%	22%	17%	19%	38%
Have No System to Track Costs	1%	0%	1%	1%	2%	4%	1%

OTHER ASSISTANCE

Companies having Group Moves in 1988 TABLE 55
Type of Assistance Provided by Outside Companies for the Group Move TABLE 56
Expenses Reimbursed when the Transferred Employee is a Renter TABLE 57
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COMPANIES HAVING GROUP MOVES IN 1988

TABLE 55

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	1	0	0	0	0	0	2
Total Answering	28	45	12	4	47	84	20	51	26	44	24	612
Group Moves												
Did Relocate One or or More Groups of Employees	46%	13%	0%	0%	15%	13%	30%	10%	39%	27%	17%	19%
Did not Relocate One or More Groups of Employees	54%	87%	100%	100%	85%	87%	70%	90%	62%	73%	83%	82%

COMPANIES HAVING GROUP MOVES IN 1988

TABLE 55

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	1	0	0	0	0	0	2
Total Answering	13	31	22	15	19	11	7	12	17	80	612
Group Moves											
Did Relocate One or or More Groups of Employees	23%	26%	5%	27%	26%	18%	14%	0%	18%	15%	19%
Did not Relocate One or More Groups of Employees	77%	74%	96%	73%	74%	82%	86%	100%	82%	85%	82%

COMPANIES HAVING GROUP MOVES IN 1988

TABLE 55

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	1	0	0	1	0	0	2
Total Answering	219	116	105	95	46	26	612
Group Moves							
Did Relocate One or More Groups of Employees	6%	12%	26%	28%	39%	54%	19%
Did not Relocate One or More Groups of Employees	94%	88%	74%	72%	61%	46%	82%

TYPE OF ASSISTANCE PROVIDED BY OUTSIDE COMPANIES FOR THE GROUP MOVE

TABLE 56

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total With Group Moves	13	6	0	0	7	11	6	5	10	12	4	113
No Answer; Don't Know	0	0	0	0	0	1	0	1	0	0	0	6
Total Answering	13	6	0	0	7	10	6	4	10	12	4	107
Outside Assistance Received												
Home Sale Assistance	39%	67%	0%	0%	57%	70%	0%	50%	70%	75%	25%	59%
Area Orientation or Home Finding	15%	67%	0%	0%	29%	40%	17%	25%	60%	50%	25%	44%
Mortgage Services	23%	50%	0%	0%	43%	30%	0%	75%	10%	50%	25%	37%
Overall Management and Planning	15%	17%	0%	0%	43%	10%	0%	25%	20%	42%	0%	23%
Employee Communications	15%	17%	0%	0%	29%	20%	0%	25%	10%	33%	25%	23%
Cost-Of-Living Data	8%	17%	0%	0%	43%	10%	0%	25%	0%	42%	0%	22%
Policy Review or Development	31%	17%	0%	0%	14%	10%	0%	25%	0%	33%	0%	21%
Spouse Counseling	15%	17%	0%	0%	29%	0%	0%	25%	10%	33%	0%	21%

TYPE OF ASSISTANCE PROVIDED BY OUTSIDE COMPANIES FOR THE GROUP MOVE

TABLE 56 (CONT'D)

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Site Selection Assistance	0%	0%	0%	0%	14%	10%	0%	0%	20%	42%	0%	15%
Employee Surveys	0%	33%	0%	0%	14%	10%	0%	0%	10%	33%	0%	15%
No Outside Help Received	39%	17%	0%	0%	43%	30%	83%	25%	20%	25%	75%	31%

TYPE OF ASSISTANCE PROVIDED BY OUTSIDE COMPANIES
FOR THE GROUP MOVE

TABLE 56

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total With Group Moves	3	8	1	4	5	2	1	0	4	12	113
No Answer; Don't Know	0	2	0	0	0	0	0	0	0	2	6
Total Answering	3	6	1	4	5	2	1	0	3	10	107
Outside Assistance Received											
Home Sale Assistance	67%	67%	100%	100%	60%	0%	100%	0%	100%	60%	59%
Area Orientation or Homefinding	33%	33%	100%	50%	100%	0%	100%	0%	67%	60%	44%
Mortgage Services	33%	33%	100%	75%	60%	0%	100%	0%	33%	50%	37%
Overall Management and Planning	0%	50%	100%	50%	20%	0%	0%	0%	33%	20%	23%
Employee Communications	0%	33%	100%	25%	80%	50%	100%	0%	0%	10%	23%
Cost-Of-Living Data	33%	33%	100%	0%	60%	50%	100%	0%	0%	30%	22%
Policy Review or Development	0%	50%	100%	50%	60%	50%	0%	0%	0%	0%	21%
Spouse Counseling	33%	50%	100%	25%	0%	0%	100%	0%	33%	30%	21%

TYPE OF ASSISTANCE PROVIDED BY OUTSIDE COMPANIES FOR THE GROUP MOVE

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Site Selection Assistance	0%	17%	100%	50%	40%	0%	0%	0%	0%	10%	15%
Employee Surveys	0%	17%	100%	50%	20%	50%	0%	0%	0%	10%	15%
No Outside Help Received	33%	33%	0%	0%	0%	50%	0%	0%	0%	30%	31%

TYPE OF ASSISTANCE PROVIDED BY OUTSIDE COMPANIES FOR THE GROUP MOVE

TABLE 56

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total With Group Moves	13	14	27	27	18	14	113
No Answer; Don't Know	1	1	2	2	0	0	6
Total Answering	12	13	25	25	18	14	107
Outside Assistance Received							
Home Sale Assistance	33%	39%	76%	60%	61%	64%	59%
Area Orientation or Homefinding	17%	31%	48%	52%	44%	57%	44%
Mortgage Services	8%	15%	60%	52%	28%	29%	37%
Overall Management and Planning	8%	0%	36%	24%	33%	21%	23%
Employee Communications	8%	15%	20%	40%	22%	21%	23%
Cost-Of-Living Data	8%	31%	20%	24%	28%	21%	22%
Policy Review or Development	17%	8%	36%	28%	17%	0%	21%
Spouse Counseling	0%	8%	20%	32%	22%	29%	21%

TYPE OF ASSISTANCE PROVIDED BY OUTSIDE COMPANIES

FOR THE GROUP MOVE

TABLE 56 (CONT'D)

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Site Selection Assistance	8%	8%	12%	28%	11%	14%	15%
Employee Surveys	0%	15%	12%	24%	17%	14%	15%
No Outside Help Received	58%	39%	12%	32%	33%	29%	31%

EXPENSES REIMBURSED WHEN THE TRANSFERRED EMPLOYEE IS A RENTER

TABLE 57

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	1	0	0	0	0	0	0	0	0	0	1
Total Answering	28	44	12	4	47	85	20	51	26	44	24	613
Expenses Reimbursed To Renters												
Lease Termination Penalties	96%	98%	83%	50%	96%	95%	95%	96%	100%	86%	100%	94%
Finder's Fees	25%	48%	42%	0%	53%	48%	35%	41%	35%	36%	29%	42%
Legal Fees	43%	41%	33%	25%	47%	38%	30%	22%	39%	34%	25%	35%
Security Deposits	29%	18%	42%	0%	30%	28%	30%	29%	31%	23%	13%	26%
Differential in Rents From One Area to Another	18%	14%	8%	0%	17%	20%	5%	10%	4%	18%	8%	14%
No Expenses Reimbursed to Renters	4%	2%	17%	50%	2%	5%	5%	4%	0%	11%	0%	5%

EXPENSES REIMBURSED WHEN THE TRANSFERRED EMPLOYEE IS A RENTER

TABLE 57

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	1	0	0	0	0	0	1
Total Answering	219	116	105	96	46	26	613
Expenses Reimbursed To Renters							
Lease Termination Penalties	91%	92%	96%	97%	98%	96%	94%
Finder's Fees	43%	38%	45%	38%	48%	42%	42%
Legal Fees	36%	31%	43%	33%	37%	27%	35%
Security Deposits	31%	20%	25%	24%	24%	27%	26%
Differential in Rents From One Area to Another	16%	10%	11%	10%	17%	27%	14%
No Expenses Reimbursed to Renters	7%	8%	3%	3%	0%	4%	5%

NUMBER OF HOUSEHUNTING TRIPS FOR WHICH COMPANIES WILL REIMBURSE

TABLE 58

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	1	2	0	0	0	5
Total Answering	28	45	12	4	47	85	19	49	26	44	24	609
Number of Trips												
None	4%	0%	0%	0%	0%	1%	0%	2%	4%	2%	0%	1%
One	50%	44%	42%	0%	26%	33%	42%	29%	42%	27%	58%	37%
Two	39%	49%	58%	100%	70%	52%	42%	55%	35%	36%	33%	50%
Three	7%	2%	0%	0%	4%	7%	5%	8%	4%	18%	4%	6%
Four	0%	0%	0%	0%	0%	1%	0%	0%	0%	2%	4%	1%
Five or More	0%	0%	0%	0%	0%	0%	0%	2%	0%	5%	0%	1%
Limited to Days but not Trips	0%	0%	0%	0%	0%	0%	0%	0%	4%	0%	0%	0%
No Limit	0%	4%	0%	0%	0%	2%	5%	2%	4%	7%	0%	2%
Negotiated; Varies	0%	0%	0%	0%	0%	1%	5%	0%	0%	0%	0%	1%
Average # of Trips	1.5	1.6	1.6	2.0	1.8	1.7	1.6	1.8	1.5	2.0	1.5	1.7

NUMBER OF HOUSEHUNTING TRIPS FOR WHICH COMPANIES WILL REIMBURSE

TABLE 58

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	0	0	0	0	0	1	0	0	1	5
Total Answering	13	31	22	15	20	11	6	12	17	79	609
Number of Trips											
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	1%
One	62%	36%	36%	40%	25%	27%	0%	25%	41%	47%	37%
Two	31%	61%	55%	53%	60%	46%	83%	67%	47%	44%	50%
Three	8%	0%	5%	7%	10%	9%	17%	0%	12%	4%	6%
Four	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Five or More	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	1%
Limited to Days but not Trips	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
No Limit	0%	3%	0%	0%	5%	0%	0%	8%	0%	1%	2%
Negotiated; Varies	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	1%
Average # of Trips	1.5	1.6	1.7	1.7	1.8	1.8	2.2	1.7	1.7	1.6	1.7

NUMBER OF HOUSEHUNTING TRIPS FOR WHICH COMPANIES WILL REIMBURSE

TABLE 58

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	2	0	2	0	0	1	5
Total Answering	218	116	103	96	46	25	609
Number of Trips							
None	1%	2%	0%	2%	2%	0%	1%
One	37%	28%	35%	44%	39%	60%	37%
Two	50%	55%	56%	42%	46%	36%	50%
Three	7%	7%	3%	8%	7%	0%	6%
Four	1%	2%	0%	0%	0%	0%	1%
Five or More	1%	2%	0%	1%	0%	0%	1%
Limited to Days but not Trips	0%	0%	0%	0%	2%	0%	0%
No Limit	3%	2%	2%	1%	2%	4%	2%
Negotiated; Varies	1%	1%	1%	0%	0%	0%	1%
Average # of Trips	1.7	1.8	1.7	1.6	1.6	1.4	1.7

MAXIMUM NUMBER OF DAYS REIMBURSED FOR EACH HOUSEHUNTING TRIP

TABLE 59

	Industry											
	Petro-leum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diver-sified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	1	2	0	0	1	2	1	4	0	2	3	21
Total Answering	27	43	12	4	46	83	19	47	26	42	21	593
Maximum Days												
1 - 2	0%	2%	0%	0%	2%	2%	0%	4%	8%	10%	0%	3%
3 - 4	19%	16%	42%	50%	37%	35%	16%	30%	8%	26%	24%	24%
5 - 6	26%	19%	8%	25%	33%	27%	16%	26%	27%	19%	38%	25%
7 - 9	37%	47%	33%	25%	20%	18%	37%	21%	46%	17%	19%	28%
10 - 19	4%	7%	17%	0%	0%	8%	5%	6%	0%	12%	10%	7%
20 or More	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
No Limit	11%	9%	0%	0%	7%	7%	16%	9%	8%	14%	10%	10%
Reasonable Number	4%	0%	0%	0%	2%	2%	11%	4%	0%	2%	0%	3%
Average # of Days	5.9	6.0	6.0	5.0	4.6	5.2	6.4	5.2	5.5	5.4	5.8	5.5

MAXIMUM NUMBER OF DAYS REIMBURSED FOR EACH HOUSEHUNTING TRIP

TABLE 59

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	1	0	0	1	0	1	1	0	1	21
Total Answering	13	30	22	15	19	11	6	11	17	79	593
Maximum Days											
1 - 2	0%	0%	5%	0%	0%	0%	17%	0%	6%	4%	3%
3 - 4	8%	17%	18%	20%	26%	9%	17%	18%	18%	23%	24%
5 - 6	46%	33%	14%	27%	21%	55%	0%	27%	29%	20%	25%
7 - 9	39%	33%	32%	27%	16%	36%	50%	18%	47%	28%	28%
10 - 19	8%	3%	18%	0%	5%	0%	0%	9%	0%	9%	7%
20 or More	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
No Limit	0%	13%	9%	27%	32%	0%	17%	18%	0%	11%	10%
Reasonable Number	0%	0%	5%	0%	0%	0%	0%	9%	0%	5%	3%
Average # of Days	6.1	5.6	6.4	5.6	5.2	5.7	5.6	6.1	5.5	5.7	5.5

MAXIMUM NUMBER OF DAYS REIMBURSED FOR EACH HOUSEHUNTING TRIP

TABLE 59

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	9	4	3	2	2	1	21
Total Answering	211	112	102	94	44	25	593
Maximum Days							
1 - 2	3%	3%	4%	3%	5%	0%	3%
3 - 4	32%	27%	16%	18%	21%	12%	24%
5 - 6	23%	28%	23%	30%	21%	28%	25%
7 - 9	22%	29%	35%	33%	30%	32%	28%
10 - 19	5%	8%	6%	6%	7%	20%	7%
20 or More	0%	0%	0%	0%	0%	0%	0%
No Limit	11%	5%	14%	7%	16%	8%	10%
Reasonable Number	4%	1%	3%	2%	0%	0%	3%
Average # of Days	5.2	5.5	5.8	5.8	5.5	6.7	5.5

MAXIMUM NUMBER OF DAYS REIMBURSED FOR ALL HOUSEHUNTING TRIPS TABLE 60

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	1	2	0	0	1	2	1	4	0	2	3	21
Total Answering	27	43	12	4	46	83	19	47	26	42	21	593
Maximum Days												
1 - 2	0%	0%	0%	0%	0%	1%	0%	0%	4%	0%	0%	0%
3 - 4	0%	7%	8%	0%	2%	4%	11%	11%	4%	12%	19%	6%
5 - 6	22%	14%	17%	25%	44%	36%	11%	30%	23%	19%	24%	24%
7 - 9	52%	44%	33%	50%	26%	30%	42%	28%	50%	21%	19%	33%
10 - 19	15%	26%	25%	25%	20%	18%	11%	21%	8%	31%	29%	22%
20 or More	0%	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	1%
No Limit	7%	9%	8%	0%	7%	7%	16%	9%	8%	14%	10%	10%
Reasonable Number	4%	0%	8%	0%	2%	2%	11%	2%	0%	2%	0%	3%
Average # of Days	7.4	7.9	7.7	8.5	7.3	7.2	7.1	7.4	6.6	7.9	7.0	7.6

MAXIMUM NUMBER OF DAYS REIMBURSED FOR ALL HOUSEHUNTING TRIPS

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	1	0	0	1	0	1	1	0	1	21
Total Answering	13	30	22	15	19	11	6	11	17	79	593
Maximum Days											
1 - 2	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3 - 4	0%	0%	0%	0%	0%	0%	17%	9%	12%	9%	6%
5 - 6	31%	23%	14%	27%	16%	46%	0%	9%	12%	17%	24%
7 - 9	46%	37%	46%	33%	26%	18%	33%	18%	47%	29%	33%
10 - 19	23%	27%	23%	0%	26%	27%	33%	36%	29%	28%	22%
20 or More	0%	0%	5%	7%	0%	9%	0%	0%	0%	1%	1%
No Limit	0%	13%	9%	27%	32%	0%	17%	18%	0%	11%	10%
Reasonable Number	0%	0%	5%	7%	0%	0%	0%	9%	0%	5%	3%
Average # of Days	7.5	7.7	8.4	7.9	8.4	8.8	8.8	8.4	8.0	8.1	7.6

MAXIMUM NUMBER OF DAYS REIMBURSED FOR ALL HOUSEHUNTING TRIPS

TABLE 60

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	9	4	3	2	2	1	21
Total Answering	211	112	102	94	44	25	593
Maximum Days							
1 - 2	1%	0%	0%	1%	0%	0%	0%
3 - 4	10%	5%	5%	3%	5%	4%	6%
5 - 6	26%	23%	19%	27%	21%	24%	24%
7 - 9	30%	35%	32%	37%	41%	32%	33%
10 - 19	18%	30%	25%	22%	16%	32%	22%
20 or More	1%	1%	1%	1%	0%	0%	1%
No Limit	10%	5%	15%	7%	16%	8%	10%
Reasonable Number	5%	1%	4%	1%	0%	0%	3%
Average # of Days	7.3	8.1	8.0	7.7	7.2	7.9	7.6

LENGTH OF TIME COMPANIES WILL REIMBURSE FOR TEMPORARY LIVING AT THE NEW LOCATION

TABLE 61

	Industry											
	Petroleum & Gas	Food Prep & Distr	Metals	Mining	Indus Machs & Equip	Banking Finance Acctg & Insur	Diversified Finan Serv	Retail & Whole	Transp	Utility & Commun	Aeron Space & Elect	Total
Total Interviewed	28	45	12	4	47	85	20	51	26	44	24	614
No Answer; Don't Know	0	0	0	0	0	0	1	2	1	0	1	8
Total Answering	28	45	12	4	47	85	19	49	25	44	23	606
Length of Time												
Less Than 15 Days	7%	4%	0%	0%	4%	2%	0%	4%	8%	5%	0%	4%
15 - 29 Days	4%	0%	0%	0%	0%	1%	0%	2%	0%	0%	0%	1%
30 - 44 Days	68%	20%	33%	50%	30%	46%	26%	47%	44%	25%	57%	39%
45 - 59 Days	4%	2%	0%	0%	11%	5%	0%	4%	8%	7%	13%	6%
60 - 74 Days	14%	49%	25%	0%	34%	24%	26%	22%	32%	34%	26%	29%
75 Days or More	4%	18%	33%	50%	17%	16%	37%	14%	4%	16%	0%	15%
Reasonable Time	0%	2%	8%	0%	0%	1%	5%	4%	0%	7%	0%	4%
Unlimited Time	0%	4%	0%	0%	4%	5%	5%	2%	4%	7%	4%	4%
Average # of Days	38.0	56.5	76.4	60.0	54.3	49.0	70.6	48.8	42.0	56.0	40.3	51.2

LENGTH OF TIME COMPANIES WILL REIMBURSE FOR TEMPORARY LIVING AT THE NEW LOCATION

TABLE 61

	Industry (Contd)										
	Business Machines	Chem & Plast	Pharm & Cos-metics	Hard, Appl & Hswrs	Wood & Paper	Rubber & Rubber Prod	Textiles	Publ & Print	Auto-motive	All Other	Total
Total Interviewed	13	31	22	15	20	11	7	12	17	80	614
No Answer; Don't Know	0	1	0	0	0	0	1	1	0	0	8
Total Answering	13	30	22	15	20	11	6	11	17	80	606
Length of Time											
Less Than 15 Days	8%	0%	0%	7%	0%	0%	0%	0%	0%	7%	4%
15 - 29 Days	0%	0%	0%	7%	0%	0%	0%	0%	0%	4%	1%
30 - 44 Days	46%	63%	9%	33%	45%	27%	50%	46%	29%	37%	39%
45 - 59 Days	23%	3%	0%	7%	15%	0%	0%	0%	6%	4%	6%
60 - 74 Days	15%	23%	55%	13%	30%	64%	33%	18%	41%	21%	29%
75 Days or More	0%	7%	27%	14%	5%	9%	17%	0%	18%	19%	15%
Reasonable Time	8%	0%	9%	7%	5%	0%	0%	18%	6%	5%	4%
Unlimited Time	0%	3%	0%	13%	0%	0%	0%	18%	0%	3%	4%
Average # of Days	37.2	42.3	66.0	52.6	45.6	54.5	50.0	38.6	55.3	53.4	51.2

Length Of Time Companies Will Reimburse For Temporary Living At The New Location

TABLE 61

	Number of Transferred Homeowners in 1988						
	Under 25	25 - 49	50 - 99	100 - 249	250 - 499	500 or More	Total
Total Interviewed	220	116	105	96	46	26	614
No Answer; Don't Know	2	1	3	0	1	1	8
Total Answering	218	115	102	96	45	25	606
Length of Time							
Less Than 15 Days	3%	6%	4%	3%	4%	0%	4%
15 - 29 Days	2%	1%	0%	1%	0%	0%	1%
30 - 44 Days	46%	32%	39%	37%	44%	16%	39%
45 - 59 Days	6%	2%	4%	8%	7%	16%	6%
60 - 74 Days	19%	35%	28%	39%	29%	44%	29%
75 Days or More	15%	19%	18%	10%	9%	20%	15%
Reasonable Time	6%	2%	4%	0%	4%	0%	4%
Unlimited Time	5%	4%	3%	1%	2%	4%	4%
Average # of Days	49.7	53.2	53.6	49.5	44.3	62.2	51.2

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